ANNUAL REPORT

TENNESSEE PUBLIC SERVICE COMMISSION

NASHVILLE, TENNESSEE

FOR THE YEAR

1984

COMMISSIONERS

KEITH BISSELL, CHAIRMAN

JANE ESKIND, COMMISSIONER

FRANK D. COCHRAN, COMMISSIONER

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TENNESSEE PUBLIC SERVICE COMMISSION

CORDELL HULL BUILDING
NASHVILLE, TENNESSEE 37219

JANE ESKIND, CHAIRMAN
FRANK COCHRAN, COMMISSIONER
KEITH BISSELL, COMMISSIONER

BOB DAVIS, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

December 31, 1984

The Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee 37219

Dear Governor Alexander:

In accordance with the provisions of Title 65, Section 116, Tennessee Code Annotated, we herewith submit to you the Annual Report for the period beginning January 1, 1984, and ending December 31, 1984, of the Tennessee Public Service Commission.

We have endeavored to present as briefly as possible a summary of the details of the regulatory accomplishments of this Commission.

Respectfully submitted,

Keith Bissell
Chairman

Jane Eskind
Commissioner

Frank D. Cochran
Commissioner

COMMISSIONERS

Keith Bissell, Chairman

Born Oak Ridge, Tennessee. Attended Oak Ridge Public Schools. Served four years in the United States Air Force. Earned a B.S. Degree in Business Administration with a major in Transportation from the University of Tennessee at Knoxville. Worked as Director of the Transportation Rate Division of the Tennessee Public Service Commission from 1966-70 while attending night law school in Nashville. In 1970, earned Doctorate of Jurisprudence Degree and was elected the the Tennessee General Assembly. Elected to four terms in the Legislature during which time he served as Chairman of the House Labor and Consumer Affairs Committee, and the House Sub-Committee on Energy, Majority Whip, as a member of the National Conference of State Legislatures' Energy Task Force, and as a member of a special legislative committee established to study utilities and utility district legislation. Member of the Oak Ridge Jaycees, the Elks Club, the Eagles Club, the American Veterans Club, the Claxton Optomist Club and the Anderson County Bar Association. Member of the Brentwood United Methodist Church. Married to Patricia Bissell, two daughters, Debbie and Kelley.

Jane Eskind, Commissioner

Born in Louisville, Kentucky, educated in the Louisville Public Schools. Graduate of University of Louisville, B.A., 1956. Active in numerous civic, political, religious and educational organizations and endeavors including the League of Women Voters, Metro Nashville Private Industry Council, Tennessee Commission on the Status of Women, National Commission of Anti-Defamation League, Urban League, President's Council of Brandeis University, Democratic House/Senate Council, the American Judicature Society. Tennessee's Democratic Nominee for U.S. Senate 1978, Human Relations Award 1979, Democrat of the Year 1979. Elected for six-year term to the Public Service Commission in 1980, the first woman to win statewide public office. A resident of Nashville, married to Richard Eskind, two children.

Frank D. Cochran, Commissioner

Home, Tiptonville, Tennessee. Education - University of Tennessee at Martin, David Lipscomb College, University of Tennessee at Knoxville, University of Tennessee College of Law - Doctor of Jurisprudence. Four Term State Legislator, one term as House Floor Leader and two terms as Committee Chairman. City Attorney and City Judge in Tiptonville. County Attorney for Lake County. **Honored twice by National Jaycees as one of the "Outstanding Young Men in America". Member of Church of Christ. Married to former Patsy Whitfield, two sons, Kent and Craig. Elected to a six-year term in November 1976 and re-elected to a six-year term in November 1982.

COMMISSIONERS

KEITH BISSELL, CHAIRMAN
JANE ESKIND, COMMISSIONER
FRANK D. COCHRAN, COMMISSIONER

EXECUTIVE DIRECTOR

BOB DAVIS

ADMINISTRATIVE SECTION

JOHN GUENTHER, Director

ACCOUNTING DIVISION

WHITFIELD BURCHAM, Director

ASSESSMENT DIVISION

BARRY MURPHY, Director

ENGINEERING DIVISION

TED TINGLEY
Telecommunications Engineer

BARBARA DIXON
Administrator, Gas Safety Program

ADMINISTRATIVE JUDGES

MACK CHERRY
RALPH CHRISTIAN II

LEGAL DIVISION

HENRY WALKER, General Counsel

TRANSPORTATION DIVISION

W.B. PEMBERTON, Director

TRANSPORTATION RATE DIVISION

DON WINGO, Director

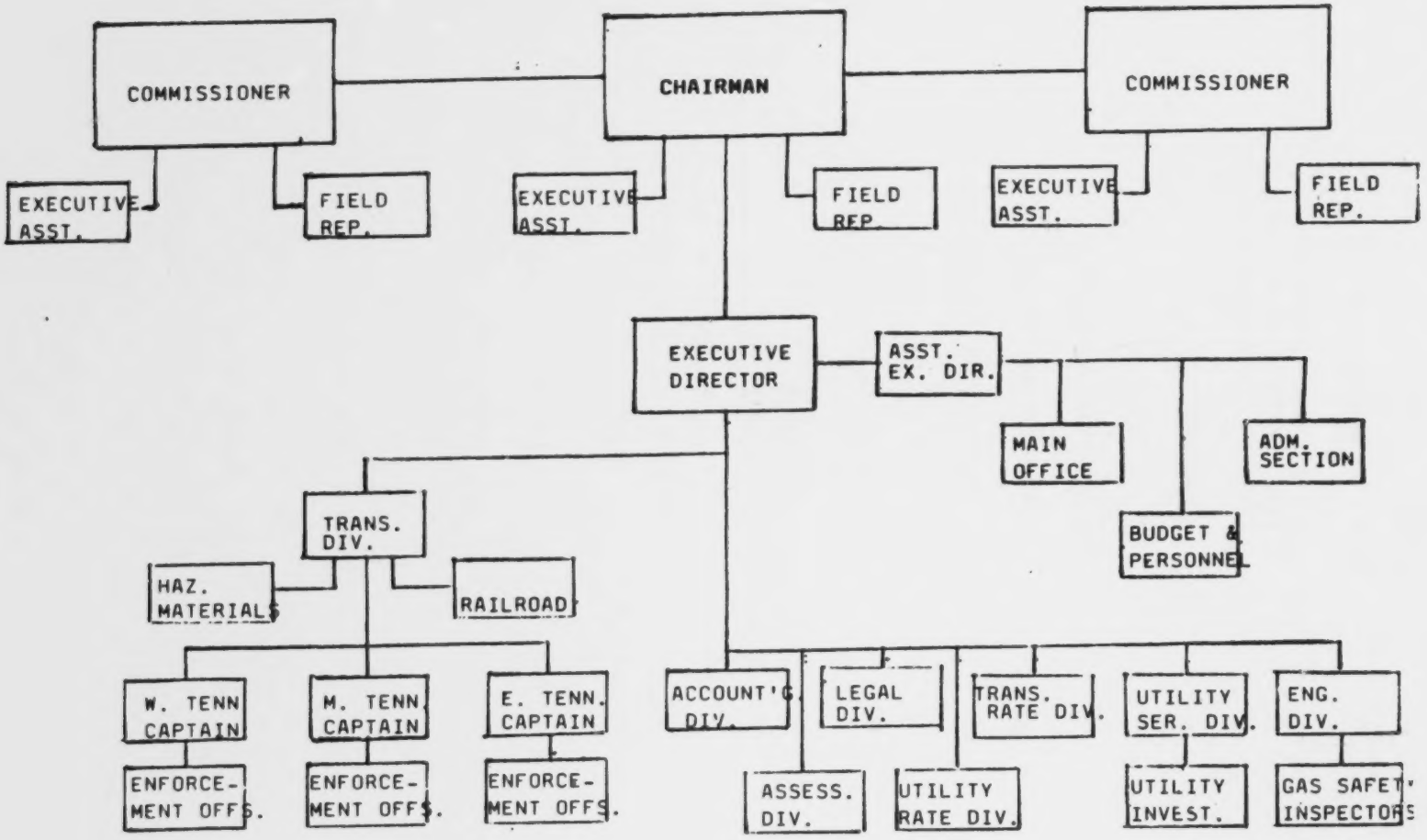
UTILITY RATE DIVISION

RICHARD C. BIBB, Director

UTILITY SERVICE DIVISION

DON McGEHEE, Director

TENNESSEE PUBLIC SERVICE COMMISSION



TENNESSEE PUBLIC SERVICE COMMISSION

ITS COMPOSITION, PURPOSES, AND FUNCTIONS

The Tennessee Public Service Commission consists of three elected members. Each Commissioner's term of office is for six years, one member being elected biennially in a statewide election to succeed the Commissioner whose term expires next after said election. By statute each grand division of the State of Tennessee has a representative member of the Commission, and the Commissioners themselves elect a Chairman biennially.

The Commission is a statutory body with several basic functions delegated it by the Legislature. Primarily these may be stated as the supervision of all aspects of railroads, motor carriers, and utilities that perform services within the boundaries of Tennessee (intrastate) and the assessment of all county and municipal ad valorem taxes of these utilities. The Commission's legislative powers include the making of all necessary rules for utility operations, including the operating rates and the complete administration of these rules. Further, it has quasi-judicial powers including decisions concerning public convenience and necessity and the authority of decision concerning any conflicts or controversies arising from utility operations.

No governmental agency, state or national, has more profound impact upon the daily lives of Tennessee residents than does the Tennessee Public Service Commission.

Under the Commission's jurisdiction are those things supplied by private enterprise which people of the State must have; light, power, heat, communication and transportation. Private residents or managers of vast industry who trip an electric switch, adjust a thermostat, lift a telephone, ride a public carrier, and who ship or receive commodities by rail or motor carrier are to some degree affected by the responsibility of the Commission to see that adequate service is provided at a reasonable charge.

State regulation of privately owned and operated utilities is a product of the democratic system. In essence, the primary purpose of the Tennessee Public Service Commission is to insure service to the public at fair and just rates by the utilities which it regulates.

Today's public utility, to a large extent, is owned by the same public which it serves through the continuing expansion of its stock ownership. Destruction, through regulation in the guise of public benefit, would devastate the public investors in the private utilities as well as the public customers of that utility.

In its own area each utility subject to regulation by the Tennessee Public Service Commission has, in a broad sense, a monopoly. When overlapping or when in potential conflict in competition, these utilities must show necessity for their services, the ability to serve at a reasonable price, and long-range benefits to the public. Wasteful competition by duplication of services would be at public cost. Destructive competition eventually could victimize the public.

The Tennessee Public Service Commission has jurisdiction over electric companies, telephone companies, water companies, gas companies, telegraph companies, power transmission companies, sewerage companies, mobilphone companies, railroad companies, express companies, sleeping car companies, motor truck companies, and motor bus companies.

DUTIES OF THE COMMISSION

The Legislature has vested in the Tennessee Public Service Commission certain broad and general powers which have been judicially recognized and affirmed by the Supreme Court of Tennessee. These may be generally summarized as follows:

1. Legislative powers which include the making of rules. A familiar example of this function is the Commission's duty of prescribing regulations including rates to be observed by public service companies.

2. Administrative powers which include the application of the rules prescribed and the application of the laws enacted by the Legislature in particular.

3. Quasi-judicial powers which include the decision of controversies arising within the jurisdiction of the Commission as well as the holding of hearings to determine that which meets the public convenience and necessity.

Some of the routine duties of the Commission which are performed regularly and which fall under the broad general headings heretofore outlined are as follows: The maintenance of current calculations for rate making purposes of all utilities; the checking of monthly and annual operating reports; the computation of rates of return of companies subject to the Commission's jurisdiction; the investigation, determination, and fixing of just and reasonable rates; the making of investigations, and the holding of hearings; the determination of the propriety of granting certificates of convenience and necessity to public utilities and motor carriers making application therefore, after public hearing; cooperation with federal agencies with powers parallel to those of the Tennessee Public Service Commission including the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission for the purpose of coordinating regulation and the protection of the interests of Tennessee and its citizenry; the valuation and assessment annually of all railroad, utility and motor carrier properties in the State for county and municipal ad valorem purposes.

The Tennessee Public Service Commission works in conjunction with the Department of Transportation, Office of Pipeline Safety, in enforcing safety standards for transportation of gas by pipeline. Under the jurisdiction of the Commission for this purpose are privately owned gas companies, gas utility districts, municipal gas operations, and Federal housing projects.

There are various other duties performed by the Commission under its own rules and regulations, all of which are related in one way or another to the rates, services, capital structure, income, reports and systems of accounts of the companies operating within the State of Tennessee over which the Commission has jurisdiction.

The Tennessee Public Service Commission meets in regular session referred to as the "Commission Executive Conference" on the first, third and fifth Tuesday of each month. These are public meetings open to the public and the minutes of each meeting are fully recorded and are open to public inspection. These meetings are held in compliance with Chapter 442, Public Act of 1974, commonly referred to as the "Sunshine Law."

WHAT THE COMMISSION DOES NOT DO

The Commission is excluded by Tennessee law from any jurisdiction to regulate the rates, services or operations of a number of enterprises generally considered to be public utilities.

These include:

1. Any water, gas (except for safety), electric, or similar utility system owned or operated by any agency of the United States, the State of Tennessee, or any county or incorporated town or city in Tennessee, and any transportation system so owned or operated. (Section 65-401, Tennessee Code Annotated).

2. Any water, gas (except for safety), or similar utility system organized and operating as a utility district under the Utility District Law of 1937. (Section 6-2613, Tennessee Code Annotated).

3. Any electric and telephone cooperative not organized or doing business for profit. (The sole jurisdiction over such cooperatives which the Commission has is to assess their properties for county and municipal taxation.) (Section 65-401; 65-2530; Tennessee Code Annotated).

4. Any bus carrier of passengers, operating exclusively within the corporate limits of any municipality or within a distance of two to seven miles outside such limits, depending on the population of the city. The rates, services and operations of such companies are regulated exclusively by the cities in which they operate. (Section 65-1001, Tennessee Code Annotated).

The members of the Commission and its staff frequently receive calls and letters making complaints about some phase of the operation of these non-regulated enterprises; but due to the limits placed on its authority by the Tennessee Legislature, the Commission lacks jurisdiction to handle such complaints.

SUBJECTS OF THE COMMISSION'S JURISDICTION

As of December 31, 1984, the railroads, motor carriers, and public utilities, subject to the jurisdiction of the Tennessee Public Service Commission were by approximate number and general classification as follows:

Motor Bus Companies (Passenger)	687
Motor Truck Companies:	
ICC Regulated Carriers	8,384
Exempt Carriers	7,285
Passenger & Sleeping Car Company	0
Private Car Companies	227
*Public Utilities	312
Railroads	21
**Air Line Companies	19
Water Transportation Carriers	14

*The Term "Public Utility" applies generally to all of the above but specifically in this instance to the following which are included in the composite figure:

Electric Companies	3
**Electric Cooperatives	25
***Gas Companies, Utility Districts & Municipalities	99
***Transmission Lines & Direct Sales Customers	25
***Housing Authorities, Apartments, Motels & Mobile Home Parks	80
Mobilphone Companies	12
Pipeline Companies	17
Power Transmission Companies	3
Telephone Companies	22
**Telephone Cooperatives	10
Telephone Long Distance Companies	3
Water & Sewerage Companies	16

**Air Line, Water Transportation Carriers, Electric Cooperative and Telephone Cooperative Companies are under the Commission's jurisdiction only for Ad Valorem Tax Assessment.

***Utility Districts and Municipalities are under the jurisdiction of the Tennessee Public Service Commission insofar as gas safety is concerned. Pipeline companies are under this Commission's jurisdiction insofar as gas safety is concerned and for Ad Valorem Assessment.

EXECUTIVE DIRECTOR

Obviously the three commissioners cannot perform the numerous duties of their offices without extensive and expert assistance.

This is provided in a staff organization consisting of an Executive Director, ten divisions, administrative office, budget and personnel sections

These are assisted by a field staff of railroad safety inspectors, motor carriers enforcement officers, gas safety inspectors, and utility investigators who help see that the rules and regulations of the Commission are enforced.

The Executive Director performs both the role of Secretary and that of Executive Director and is responsible for planning, directing, and coordinating the entire operation of the Commission. The Executive Director is delegated the responsibility and authority to direct the internal operations of the Commission. This includes the development of administrative policies and procedures including fiscal and personnel procedures.

The Executive Director with the assistance of those working under his supervision relieves the Commissioners of many administrative tasks that formerly consumed much of their time. The Director is authorized by the Commission to take necessary action to require that the duties, responsibilities, and assignments of the divisions of the Commission are accomplished in an effective and efficient manner and to issue directives to the employees of the Commission to achieve that objective. Generally, the duties of the Executive Director are as follows:

1. Custodian of the official records of the Commission.

2. Develop and review internal administrative policies and procedures.

3. Plan, direct, and coordinate the administrative activities of the Commission's staff.

4. Coordinate and expedite matters pending before the Commission.

5. Develop effective fiscal and personnel management.

6. Serve as Personnel Officer.

7. Assist in keeping the public advised of the responsibilities and the duties of the Public Service Commission.

Under the direct supervision of the Executive Director are the Main Office Section, the Administrative Section, and the Budget-Personnel Section. The main duties of these sections are as follows:

MAIN OFFICE SECTION

1. Distribution of mail.
2. Scheduling of hearings.
3. Maintain list of all pending dockets.
4. Preparation of certifications to Chancery Court.
5. Maintain ledger of accounts receivable for certified copies, transcripts, and xerox copies; and send invoices for these documents.
6. Keep the Minute Book.
7. Maintain file of all original orders.
8. Maintain permanent records of all hearings.
9. Maintain record of all files sent to Archives.
10. Record word-by-word proceedings of all formal hearings.
11. Upon request prepare transcripts of hearings.
12. Edit, publish, and distribute the Commission's reports, rules, and regulations.

BUDGET-PERSONNEL SECTION

1. Preparation of the budget.
2. Preparation of the payroll.
3. Audit and control of expenditures.
4. Collect and deposit receipts.
5. Maintain personnel records.
6. Maintain all fiscal reports of the Commission.
7. Process travel claims.
8. Process requests for purchases.
9. Handle insurance and retirement matters.

APPROPRIATIONS, FEES AND EXPENSES

For the Fiscal Year 1983-84, the General Assembly appropriated $4,682,588.02 for the operation of the Tennessee Public Service Commission. The expenditures were $4,561,471.53.

DISBURSEMENTS

Personal Services and Employees' Benefits	$ 3,560,985.65
Travel	457,129.22
Printing and Duplicating	17,762.40
Utilities and Fuel	11,973.81
Communications and Shipping Costs	193,507.10
Maintenance and Repairs	24,196.89
Professional and Administrative Services	89,127.52
Supplies	70,114.55
Rental and Insurance	77,878.12
Motor Vehicle Operation	28,479.66
Awards and Indemnities	157.80
Grants and Subsidies	6,822.50
Equipment	22,021.45
Buildings	1,314.86
TOTAL	$ 4,561,471.53

REVENUE FEES

Railroad Inspection	$ 127,375.72
Certified Copy	166.00
Utility Filing Fee	675.00
Motor Carrier Inspection	2,357,661.80
Utility Inspection	1,222,274.45
Motor Carrier Filing Fee	119,650.00
Departmental Revenue	940,188.02
TOTAL	$ 4,767,990.99

ABSTRACT OF MINUTES

The abstract of minutes of the Tennessee Public Service Commission submitted hereafter covers the period from January 1, 1984 to December 31, 1984.

The minutes of the Tennessee Public Service Commission are kept on permanent file in the office of the Executive Director. These are available to the public for inspection at all times. The Official Minutes show every action taken by the Commission. The abstract of the minutes are recorded in permanent bound volumes and are prepared in a manner permitting immediate reference to the actions of the Commission. The following data are submitted in connection with each item of business:

1. Docket number.
2. Name of Applicant or Petitioner.
3. Subject matter of application or petition.
4. Date of final order.
5. A summary of the Commission's action relative to the matter.

An abstract or condensation of the minutes of the Tennessee Public Service Commission covering the period of January 1, 1984, through December 31, 1984, show total of 6,951 actions related to motor carriers, 40 actions related to railroads; and 131 actions related to utilities.

During the year ended, 6,917 final orders have been written and entered on the Commission's Minute Books; and a total of 6,906 filings have been received by the Commission.

UTILITIES

Applications for Certificate of Convenience and Necessity

Filed	16
Granted	8
Withdrawn	3
Denied	6
Dismissed	1
Pending	17

Applications for Approval of Franchise & Political Subdivisions

Filed	10
Granted	10
Dismissed	0
Pending	1

Applications & Petitions for Approval of Loans and Amounts Thereof

Filed	6
Granted	4
Amended	1
Denied	0
Pending	3

Applications & Petitions for Rate Revisions

Filed	13
Granted	12
Amended	1
Denied	2
Dismissed	1
Withdrawn	3
Pending	9

MISCELLANEOUS

Filed	11
Granted	8
Denied	0
Dismissed	2
Withdrawn	2
Pending	12

MOTOR CARRIERS

Total Certificate of Convenience & Necessity Applications Filed in 1984	60
Total Emergency Temporary Authority Applications Filed in 1984	5
Total Contract Hauler's Permit Applications Filed in 1984	15
Total Interstate Permit Applications Filed in 1984	3,000
Total Exempt Interstate Permit Applications Filed in 1984	1,442
TOTAL APPLICATIONS FILED	4,522

Applications for New Certificates of Convenience & Necessity

Filed	60
Granted	41
Denied	6
Amended	2
Dismissed	11
Pending	42

Applications for New Contract Hauler's Permits

Filed	15
Granted	13
Denied	1
Amended	0
Dismissed	0
Pending	9

Applications for Emergency Temporary Authority

Filed	5
Granted	5
Denied	2
Amended	0
Pending	1

Petitions for Transfer of Certificates

Filed	201
Approved	199
Amended	1
Dismissed	1
Denied	2
Petitions Pending	3

SMC Dockets Filed	19
Show Cause Orders	0
Certificates or Permits cancelled, suspended & reinstated	2,088
Lease Agreements	0

RAILROADS

Applications and Petitions for Minimum Clearance Exceptions	
Filed	1
Granted	0
Denied	0
Pending	1
Applications and Petitions for Rate Increases	
Filed	0
Granted	0
Dismissed	0
Withdrawn	0
Pending	1
Show Cause Orders	
Issued	3
Dismissed	4
Pending	1
Petition to Close Stations	
Filed	13
Granted	13
Withdrawn	1
Pending	4
Miscellaneous Petitions and Miscellaneous Matters	3

ADMINISTRATIVE SECTION

The Administrative Section is a Section of the Executive Director's office, under the supervision of the Administrative Officer. The office is staffed with six employees. A brief summary of the responsibilities of the Section would include the following:

The Administrative Section maintains all Commission docket files in its central filing system. This Section is responsible for the supervision of a continuing records management program for the Commission. All records and forms duplication is coordinated in the Administrative Section.

This section assembles and processes information to the State Information System Services Division for the Data pertaining to our Assessment Division and Transportation Division, and maintains an up-to-date list of all motor carriers under the Commission's jurisdiction.

The Administrative Section is responsible for purchasing and distributing all equipment and supplies as well as the maintenance of records of equipment and supplies and all other office support functions.

ACCOUNTING DIVISION

The Accounting Division is responsible for establishing and supervising the several uniform systems of accounts adopted by the Commission which are an essential part of the regulatory process. In order for effective regulatory control to be possible, utilities providing similar services and of similar size must use the same type of accounting systems. Audits are conducted by the Accounting Division for the purpose of ascertaining whether the utilities are complying with the applicable Uniform System of Accounts and to determine whether or not the financial data submitted by utilities in formal rate proceedings is proper and reliable in the Commission's determination of just and reasonable rates.

Utilities under the jurisdiction of the Tennessee Public Service Commission are required to submit various monthly, quarterly, and annual financial reports to the Accounting Division. These reports are carefully analyzed and scrutinized as part of the Commission's "constant surveillance" policy. The reports are then filed and used as reference material in preparing technical reports in connection with formal rate cases, depreciation rate studies, and statistical studies. These reports and studies aid the Commission in staying abreast of the current earnings performance of the utilities it regulates and in prescribing orders balancing the right of the public to adequate utility service at reasonable rates and the right of the utilities to an adequate rate of return on its investment.

Members of the Accounting Division participate in public hearings for the purpose of submitting exhibits and testimony as pertain to accounting matters in formal rate cases. Another function of the Division is to analyze all accounting schedules and data as submitted in such formal cases presented by the applicant and work with the Legal and Rate Divisions in preparing cross-examination of applicants' exhibits and testimony.

The Accounting Division prepares general statistical data which pertains to all utilities. A small part of this data is embodied in this annual report. This statistical data reflects, among other things, comparative revenue, expense and investment per customer of the various utilities. It serves as a useful tool in auditing and rate case work.

Another task assigned to the Accounting Division is the computation and billing of the inspection fees for all railroads and utilities.

The primary duties of the Accounting Division are more fully presented below:

1. General Accounting
   a. Drafting systems of accounts
   b. Promulgation of Accounting Rules and Regulations
   c. Interpretation of Uniform System of Accounts and Explanation of Accounting Rules and Regulations
   d. Advice Relative to All Matters of Accounting Affecting Regulation

2. Auditing and Field Investigations

   a. General Compliance Audits for Regulatory Purposes
   b. Audit of Annual Reports
   c. Field Investigations of Small Companies for the Purpose of Verifying or Assisting with Preparation of Reports
   d. Auditing Test Period Financial Operating Results in Connection with Rate Case Work
   e. Internal Audit of Motor Carrier Inspection Fees

3. Rate Case Work

   a. This Involves the Study of Applicants' Exhibits and Testimony Introduced in Formal Cases and Assistance with Cross-examination Pertaining thereto; the Preparation of Accounting, Financial and Statistical Schedules by the Staff Itself for the Information of the Commission or for Formal Presentation in the Cases Together with Expert Testimony in Conjunction Therewith
   b. Studies of Annual Reports, Monthly Reports, and Budget Estimates for the Company under Consideration and Comparisons with other Companies
   c. Future Estimates of Plant, Revenues, Expenses, Earnings, Rate of Return, Capital Structure, and such other Information as may be Appropriate

4. Statistical

   a. General Data Pertaining to All Utilities
   b. Detailed Statistical Data Prepared on a Per Customer or Per Unit Basis for the Purpose of Comparing Revenues, Expenses, and Investment Per Customer
   c. Various Other Statistical Data as Required from Time to Time

5. Report Analysis

   a. The General Review of the Annual and Monthly Reports of Utility Companies Operating in the State of Tennessee and Subject to the Jurisdiction of the Commission
   b. An Account and Statistical Analysis of Annual Reports by Groups or Companies
   c. Special Analysis of the Reports of Certain Companies whenever Unusual or Abnormal Occurrences are Indicated
   d. The Preparation of Annual Report Forms when such cannot be Obtained from other Authorities; Modifications of Same

Following is a list of major activities which required extensive investigation by the accountants and auditors of the Commission during 1984:

COMPANY	DOCKET NO.	ASSIGNMENT	STATUS AT 11/23/84
AT&T Communications of the South Central States	A-1984-1	Settlement of 1984 Inspection Fee	Closed
South Central Bell	U-84-7280	Intra-State Access Charges	Pending
Crockett Telephone Company	U-84-7285	Rate Case	Closed
Communication Electronics	U-84-7290	CCN Rutherford Co.	Pending
Freeman Water Company	U-84-7304	Rate Case	Closed
Kingsport Power Company	U-84-7308	Rate Case	Closed
Claiborne Telephone Co.	U-84-7314	Rate Case	Pending
South Central Bell Telephone	U-84-7315	Rate Case	Pending
Tennessee-Virginia Energy Corporation	U-84-7317	Modification of PGA	Closed
Alpert Equities, Inc. Tennessee Natural Resources Inc. & Nashville Gas Company	U-84-7323	TCA 4-5-223 for Declaratory Order	Closed
All Independent Telephone	U-84-7325	Investigation to Detariff Embedded Mobile Equipment	Pending
Tennessee Telephone Co., Inc.	U-84-7305	Rate Case	Closed
Concord Telephone Exchange, Inc.	U-84-7307	Revise Depreciation Rates	Closed
Holiday Shores Resort Water Company, Inc.	U-7124	CCN	Closed
Lakeland Development Corp. Sewer System	U-82-7181	CCN	Closed
Tennessee Water Service	U-83-7240	CCN	Closed
United Inter-Mountain Telephone Company	U-83-7246	Rate Case	Closed

General Telephone Company of the Southeast	U-83-7247	Rate Case	Closed
Claiborne Telephone Company	U-83-7251	Loan from REA	Closed
All Local Telephone Companies	U-83-7261	Access Charges	Pending
AT&T Communications, of the South Central States, Inc.	U-83-7266	CCN	Closed
United Inter-Mountain Telephone Company	U-83-7273	Rate Case	Closed
United Inter-Mountain Telephone Company	U-83-7275	Access Service Tariff	Closed
Tennessee-Virginia Energy Corporation	U-83-7277	Rate Case	Closed

COMPLIANCE AUDIT

United Telephone Company

Freeman Water Company

Audit of Bell Core

SUMMARY OF REGULATED UTILITIES
INVESTMENTS, RESERVES, REVENUES, AND EXPENSES

The Accounting Division prepares general statistical data which it uses to study each regulated utility. The statistics embodied in this report are a composite of all privately-owned telephone, gas, water utilities, and radio common carriers, and are used to show the growth in investments, revenues, expenses, and customers which has taken place within the respective utility areas in the time periods shown.

In 1979, the average utility gross plant investment was $2,557,122,315 and it had grown to an average of $3,354,500,359 for 1983.

This represents a growth of $797,378,044. This additional investment was necessitated by an increase in the number of customers served and technological advances requiring replacement of obsolete equipment. Annual operating revenues increased $509,302,759 with a corresponding increase in annual operating expenses of $439,168,131 over the five year period.

The changes which have taken place in net operating income can best be exemplified by viewing statistical sheets of the separate utilities in the following pages.

The rate of return realized on net plant is presented in the following statistical data for each utility area. The rate of return generally reflects the earnings available to support the debt and equity capital.

SUMMARY OF TENNESSEE PRIVATELY OWNED GAS INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1979	1980	1981	1982	1983
Average Gross Plant in Service	$108,725,162	$114,908,628	$121,868,456	$129,308,919	$149,490,149
Average Depreciation Reserve	34,025,991	37,459,187	41,025,670	44,823,966	55,134,295
Average Net Plant in Service	$ 74,699,171	$ 77,449,441	$ 80,842,786	84,484,953	$ 94,355,854
Revenues and Expenses					
Operating Revenue	$150,427,620	$170,752,499	$202,258,222	$236,741,519	$268,377,085
Depreciation Expense	3,696,837	3,898,333	4,195,882	4,565,258	5,423,611
Operating Taxes	9,968,393	9,503,934	8,567,792	6,612,582	9,111,768
Purchased Gas Expense	114,305,108	135,003,886	165,175,207	198,794,084	220,106,188
Other Operating Expenses	15,651,073	17,149,856	19,107,899	21,100,161	25,346,586
Total Operating Expenses	$143,621,411	$165,556,009	$197,046,780	$231,072,085	259,988,153
Net Operating Income	$ 6,806,209	$ 5,196,490	$ 5,211,442	$5,669,434	8,348,932
Rate of Return *	9.1%	6.7%	6.4%	6.7%	8.8%
Customer Data (Average)					
Residential Customers	101,353	103,888	104,485	106,383	107,301
Commercial, Industrial, and Other Customers	25,085	25,588	24,878	25,981	26,388

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED WATER INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1979	1980	1981	1982	1983
Average Gross Plant in Service	$56,980,823	$61,574,470	$63,805,318	$67,810,148	$69,758,305
Average Depreciation Reserve	9,545,882	10,546,528	10,911,593	11,831,305	12,250,580
Average Net Plant in Service	$47,434,941	$51,027,942	$52,893,725	$55,978,843	$57,507,725
Revenues and Expenses					
Operating Revenue	$12,788,116	$13,334,421	$15,542,729	$16,381,048	$17,295,582
Depreciation Expense	930,320	1,022,594	1,023,095	1,081,647	1,132,071
Tax Expense	1,964,140	1,767,136	2,536,564	2,615,403	2,854,804
Other Operating Expenses	6,297,654	7,109,066	7,216,830	7,929,128	8,207,625
Total Operating Expenses	$ 9,192,114	$ 9,898,796	$10,776,489	11,626,178	12,194,500
Net Operating Income	$ 3,596,002	$ 3,435,625	$ 4,766,240	$4,754,870	5,101,082
Rate of Return *	7.6%	6.7%	9.0%	8.5%	8.9%
Customer Data (Average)					
Residential Customers	58,994	59,317	57,364	58,288	58,008
Commercial, Industrial, and Other Customers	6,450	6,546	6,634	6,842	6,922

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED TELEPHONE INVESTMENTS,
RESERVES, REVENUES, EXPENSES AND CUSTOMER DATA

Plant	1979	1980	1981	1982	1983
Average Gross Plant in Service	$2,385,298,870	$2,594,957,841	$2,804,936,297	$2,989,459,302	$3,124,215,09[illegible]
Average Depreciation Reserve	399,767,170	431,388,174	480,025,828	555,244,939	637,978,69[illegible]
Average Net Plant in Service	$1,985,531,700	$2,163,569,667	$2,324,910,469	$2,434,214,363	$2,486,236,39[illegible]
Revenues and Expenses					
Operating Revenue	$ 877,909,675	$ 980,854,144	$1,132,390,893	1,232,208,849	$1,261,480,609
Depreciation Expense	121,206,647	136,469,707	173,166,912	182,624,755	196,968,47[illegible]
Operating Taxes	154,494,970	173,950,411	198,086,992	212,266,247	226,894,99[illegible]
Other Operating Expenses	433,378,040	477,426,598	535,134,402	606,244,526	602,468,941
Total Operating Expenses	$ 709,079,657	$787,846,716	$906,388,306	1,001,135,528	$1,026,332,418
Net Operating Income	$ 168,830,018	$ 193,007,428	$ 226,002,587	231,073,321	$ 235,148,191
Rate of Return *	8.5%	8.9%	9.7%	9.5%	9.5%
Business Main Stations	322,058	322,675	320,414	410,002	419,769
Business Extensions	435,605	439,746	440,765	N/A	N/A
Residential Main Stations	1,387,852	1,413,851	1,425,973	1,444,030	1,429,856
Residential Extensions	948,282	975,753	962,797	N/A	N/A
Total	3,093,797	3,152,025	3,149,949	N/A	N/A

* Ratio of Net Operating Income to Net Plant

** Previous years are not comparable because of change in form of reporting from mains and extensions to access lines.

SUMMARY OF TENNESSEE PRIVATELY OWNED RADIO COMMON CARRIER
RESERVES REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1979	1980	1981	1982	1983
Average Gross Plant in Service	$6,117,460	$7,356,536	$8,298,922	$9,408,437	$11,036,813
Average Depreciation Reserve	2,392,750	3,119,013	3,814,258	4,699,588	5,490,191
Average Net Plant in Service	$3,724,710	$4,237,523	$4,484,664	$4,708,849	5,546,622
Revenues and Expenses					
Operating Revenue	$3,824,927	$4,380,155	$4,952,574	$5,787,327	$ 7,139,821
Depreciation Expense	765,319	951,445	1,085,120	1,098,215	1,344,822
Tax Expense	261,393	276,673	248,020	263,188	209,861
Other Operating Expenses	2,334,014	2,771,774	3,011,654	3,454,821	4,352,285
Total Operating Expenses	$3,360,726	$3,999,892	$4,344,794	$4,816,224	$ 5,906,968
Net Operating Income	$ 464,201	$ 380,258	$ 607,780	$971,103	$ 1,232,853
Rate of Return *	12.5%	9.0%	13.6%	20.6%	22.2%
Customer Data (Average) **					
One-Way Units		13,333	15,182	17,846	25,098
Two-Way Mobil Telephone Units		1,722	1,594	1,461	1,766

* Ratio of Net Operating Income to Net Plant

** Customer Data Not Available for Years Prior to 1980

ASSESSMENT DIVISION

The Assessment Division is responsible for appraising and assessing all of the properties of every description, tangible and intangible, within the State, owned by and all personal property used and/or leased by any public utility or railroad company under it's jurisdiction. The Division is charged with Ad Valorem tax assessment for these companies for State, County, and Municipal purposes. For 1984 the following composite list reflects the types and numbers of companies assessed by the Division: 695 truck companies, 21 railroad companies, 88 motor bus companies, 227 private car companies, 19 air companies, 14 water transportation companies, 3 electric companies, 6 gas companies, 12 mobile phone companies, 17 pipeline companies, 25 electric cooperative companies, 3 power transmission companies, 10 telephone cooperative companies, 1 telegraph company, 22 telephone companies, 16 water and sewerage companies, and 3 telephone long distance companies, yielding a total of 1182 assessable companies.

The Director of the Assessment Division is a professional appraiser who holds the Certified Assessment Evaluator (CAE) designation from the International Association of Assessing Officers. In addition to the Director, the staff is comprised of three individuals who likewise hold professional designations - two CAE's, and one SRPA (Senior Real Property Appraiser).

In order that the Assessment Division may maintain the highest degree of professionalism possible concerning the valuation of railroads and public utilities, the Public Service Commission has sent members of the staff to various schools, workshops, and conferences. These educational opportunities were made available through the International Association of Assessing Officers, the Society of Real Estate Appraisers, the American Institute of Real Estate Appraisers, the Southern Association of State Property Tax Administrators and the National Tax Association. New valuation techniques and ideas were discussed in each of the schools, workshops, and seminars.

The complexities of appraising railroads and public utilities cannot be underestimated. Recognizing the forces that influence and create value are fundamental tools that the appraiser must possess. Governmental legal actions at all levels may influence property values. Recent court ordered and regulatory mandated changes affecting public utilities and railroads has resulted in a re-evaluation of the techniques employed to appraise them. The Federal Court ordered break up of the American Telephone and Telegraph Company and the Interstate Commission's ruling on accounting changes for railroads are prime examples of this.

To assure conformity between the assessment of utility and locally-assessed property, the Assessment Division conducts annual reappraisals and revaluation of all companies every year. For 1984, all utility properties have been reappraised and revalued.

In 1984 approximately 81 utility and railroad companies protested their assessments of the State Board of Equalization. Several companies protested only equalization, valuation, and jurisdiction.

The utility assessments for 1984 were determined in accordance with the Constitutional Amendment which requires them to be assessed at 55 percent of value. The railroad and private car, motor carrier, motor bus, and airline companies assessments were determined in accordance with the Railroad Revitalization and Regulatory Reform Act (4-R Act) of 1976, and the Motor Carrier Transportation Act of 1980 and Tax Equity and Fiscal Responsibility Act of 1982 respectively. These acts require the real property of these companies to be assessed at 40 percent and personal property at 30 percent. The total assessment for all companies assessed by the Tennessee Public Service Commission for the year 1984 was $2,340,412,900. This amount is to be equalized based upon a county by county ratio factor as determined for each county by the State Board of Equalization. This is in accordance with the ruling and guidelines set out by the U.S. District Court - Middle District of Tennessee in 1977.

ENGINEERING DIVISION

The Engineering Division generally involves itself in the following:

1. Administration of the Natural Gas Pipeline Safety Act of 1968.
2. Applications for new franchises for utilities being formed.
3. Depreciation studies for regulated utilities.
4. Expansion of existing utility franchised.
5. General technical aid.
6. Providing information to interested parties.
7. Rate cases.
8. Safety programs.
9. Service evaluation.
10. Technical associations and conferences.
11. Field inspections and tests.

1. One of the major responsibilities of the Division is the administration of the Natural Gas Pipeline Safety Act of 1968. The Division is certified under Section 5(a) of the Act by the United States Department of Transportation, Office of Pipeline Safety, to enforce the provisions of the Act, Parts 191 and 192. The personnel in the Division consist of the Telecommunications Engineer, Administrator of the Pipeline Safety Program, and five Pipeline Safety Inspectors located in different areas of the state. There are 6 private gas utilities, 22 gas utility districts, 71 municipal gas systems, 5 intrastate pipelines, 43 housing authorities, 10 mobile home parks, 19 apartments, 6 motels, 1 miscellaneous master meter, and 20 direct sales customers from interstate transmission lines, for a total of 203 gas utilities under the pipeline safety jurisdiction of the Commission. Other than privately-owned utilities, the jurisdiction is for safety only.

During 1984, approximately 900 field inspections were made which resulted in the issuance of 95 citations. There were 11 accidents involving natural gas which were reported to the Division and investigated by the inspectors.

Members of the Division attended one-week training sessions in pipeline safety sponsored by the U. S. Department of Transportation, Office of Pipeline Safety, and the Transportation Safety Institute in Oklahoma City, Oklahoma. The subjects covered were Joining of Pipeline Materials and Enforcement Procedures. Members of the Division also attended numerous educational seminars and pipeline safety meetings during 1984.

2. The applications for new franchises for utilities being formed take the form of dockets where Certificates of Convenience and Necessity are applied for. The Division reviews cost estimates, engineering studies, and proposed service area boundaries.

3. Depreciation rates for regulated utilities are reviewed by the Division in cooperation with the Utility Rate Division. Studies submitted by utilities are reviewed for method and approach. Independent analysis and comparison are made and coordinated with Federal regulatory agencies.

4. When expansion of existing facilities is planned by a utility, the construction plans and estimates are submitted by the utility to this Division for approval. The Division checks the plans and studies to see that applicable rules, regulations, and statutes are complied with and that the latest technical developments are being incorporated into design where necessary, feasible, and economical. This Division follows the progress of approved expansion by making field inspections.

5. General technical aid is provided to the Commissioners and to other Divisions of the Commission as required. Provisions are contained in the utility rules and regulations for codes by which all utilities must abide. Technical interpretation of these codes is the responsibility of the Division.

6. Providing information to interested parties is done continually by the Division. Questionnaires from many sources are received, completed and returned on a variety of topics. Interviews are given and presentations to seminars and conferences are made.

7. In rate cases, the Engineering Division reviews depreciation rates, equipment and installation costs, prepares questions for cross-examination of company witnesses, and presents expert testimony.

8. Much of the emphasis in the Division's work is related to safety. One purpose for the review of construction plans of utilities is to attempt to promote and ensure the safety of the employees, the customers and the general public.

9. Service evaluations for utilities continued during 1984. Telephone service evaluations involved special problems encountered by customers. Service complaints where technical assistance was required were handled in conjunction with the Utility Service Division.

10. The Administrator of the Pipeline Safety Program serves on the Education Committee of the Tennessee Gas Association.

Members of the Division attended and participated in the Federal/State Regional Pipeline Safety Meeting, the Tennessee Gas Association Annual Conference and Fall Management Conference, and the National Association of Regulatory Utility Commission Engineers.

LEGAL DIVISION

The General Counsel's office of the Commission serves in various capacities both the Commission and the public of the State of Tennessee. The office is under the direction of Henry M. Walker, General Counsel, who is assisted by Donald L. Scholes, Jeanne Moran, and Billye D. Sanders, Assistant General Counsels, and Jean Carloss and Cindy Harrison, Legal Secretaries and Tracy Carns, Law Clerk. A brief summary of the responsibilities of the General Counsel's office includes the following:

1. Appearing as trial attorney representing the Commission and the citizens of Tennessee in all cases before the Courts of the State of Tennessee, the Federal Courts, the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission.

2. Advising the general public, persons, and corporations subject to the jurisdiction of the Commission, relative to legal problems which may arise pursuant to said jurisdiction.

3. Participation in hearings conducted by the Commission with the particular responsibilities of:

   (a) Conducting examination of witnesses.

   (b) Furnishing additional evidence when necessary to insure that all pertinent data is adduced at the hearing and that a complete transcript is made.

   (c) Protecting the public interest in all cases and particularly rate proceedings before the Commission.

4. Advising and counseling the Commission and its staff in the course of the routine duties of the Commission relative to the law and its application.

5. Appearing before the State Board of Equalization and the Courts in defense of the ad valorem tax assessments as established by the Commission.

6. Preparation of legal memoranda and review of the law for the Commission and its staff.

7. Appearing before the Congress and the Tennessee Legislature on present or proposed legislation that would affect the Commission and the citizens of Tennessee on matters under the Commission's jurisdiction.

During the past year, the General Counsel's office, in addition to the discharge of its routine duties, has made more than 280 Commission and Court appearances. The General Counsel and his Assistants for the past twelve months have written more than four hundred orders pertaining to motor carriers, railroads, utilities, show cause and miscellaneous matters. The following is an abstract of the orders written by the Legal Division during the past twelve months of 1984:

1984	G*	SMC	MC	R	U	MISC.	TOTAL
January		3	14	5	23		45
February	1	9	19	2	6		37
March		4	16	1	5		26
April		7	19	3	15		44
May		6	12	2	16		36
June		6	23	1	12		42
July		6	23	3	7	1	40
August		5	17	1	6	1	30
September		4	14	5	6	1	30
October		3	25	3	7		38
November		2	12	2	6		22
December		1	13	2	10		26
Total	1	56	207	30	119	3	416

* Column G refers to rule-making proceedings.

TRANSPORTATION DIVISION

The Transportation Division has the responsibility of general supervision and regulation of Railroad and Motor Carrier within the State of Tennessee.

The Division is responsible for the enforcement of Railroad and Motor Carrier Safety Regulations, Hazardous Material Regulations, Motor Carrier Certification, Registration of Equipment, Agents for Service of Process and Insurance Requirements.

The Transportation Division is headed by a Director, along with a staff of one Administrative Assistant, one Railroad Program Assistant, who serves on the Railroad Committee of the National Conference of State Transportation Specialists, one Supervisor, ten Program Assistants, ten Railroad Inspectors, one Chief Hazardous Material Specialist, three Senior Hazardous Material Specialists, and Fifty-one enforcement Officers.

The Director is a member of the National Conference of State Transportation Specialists and also serves on the following Committees of that organization; Executive Committee, Program Committee, and the Motor Carrier Committee. The Director also serves on the Staff Sub-Committee for Railroad and Motor Carriers of the National Association of Regulatory Utility Commissioners.

The Transportation Division's staff of Enforcement Officers and Railroad Inspectors are assigned the duties of enforcing the Safety Requirements of Railroads and Motor Carriers and Motor Carrier Economic Regulations of the statutes of the State of Tennessee and Federal Statutes. In addition the Division handles investigation of Complaints both Rail and Motor Carrier.

All new construction or expansion of rail facilities must be inspected and approved by the Transportation Division before rail service is instituted. All Railroad accidents resulting in fatalities and all major derailments are investigated by the Commission Railroad Inspectors. In addition to this the Motor Carrier Enforcement Officers conduct investigations when a request is made by the Tennessee Department of Safety and accident-incidents involving Hazardous Material are investigated when the Tennessee Emergency Management Association requests such investigation.

The Transportation Division is also responsible for coordinating functions with the Federal Railroad Administration and the Federal Highway Administration of the Federal Department of Transportation.

The Commission has power under TCA 65-1507 and 65-1510 to grant operating authority to motor carriers and contract haulers operating within the State. The Transportation Division is responsible for the physical processing of the application for new authority from the time the application is received until a final

order is rendered either granting or denying a Certificate of Convenience and Necessity. The Division is responsible for reviewing an application to see that the proper information is filed; a hearing is set; proper notice is given; and the final order is distributed. The Division also assists in the technical analysis of the information submitted with the application for new authority.

On December 31, 1984, there were six Class I Railroads and eight Class II Railroad operating within the State. These twelve Railroad have 2,773.91 miles of main line and branch line track and 2,234.74 miles of other track.

CLASS I RAILROADS

Burlington Northern Railroad Company
Illinois Central Gulf Railroad
Norfolk Southern Corporation (Southern Railway System)
St. Louis-Southwestern Railroad Company
Seaboard System Railroad
Union Pacific System

CLASS II RAILROADS

Caney Fork and Western Railroad Company
Corinth & Counce Railroad Company
East Tennessee Railway Corporation
Nashville & Ashland City Railroad Company
Natchez Trace Railroad
South Central Tennessee Railroad Company, Inc.
Tennken Railroad
West Tennessee Railroad Company

JANUARY 1, 1984 THROUGH DECEMBER 31, 1984

ACCIDENT REPORTS FILED 86

FORMAL COMPLAINTS HANDLED 61

DAILY INSPECTIONS MADE 3,782

SPECIAL INVESTIGATIONS MADE 136

SHOW CAUSE ORDERS: ISSUED 3 PENDING 0 DISMISSED 3 HEARD 1

APPLICATIONS FOR MINIMUM CLEARANCE EXCEPTIONS: FILED 0 GRANTED 0

PETITIONS (MISCELLANEOUS): FILED 10 GRANTED 7 PENDING 2

WITHDRAWN 1

During the period of January 1, 1984 through December 31, 1984, there was a total of 16,826 Motor Carriers qualified with the Commission to operate in Tennessee. Of these companies 8,834 were regulated truck companies and 687 were regulated bus companies. There were 7,285 exempt-for-hire companies, 388 intrastate truck companies, and 82 intrastate bus companies. The Transportation Division issued a total of 531,446 permit stamps and 48,599 trip lease permits and temporary wires during this period.

The Commission processed 60 applications for Certificates of Convenience and Necessity, 15 Contract Haulers Authority, 5 Emergency Temporary Authority, and 11 other Petitions relating to Intrastate traffic.

The Transportation Division's staff of Enforcement Officers are assigned the duties of enforcing the safety requirements and economic regulations of the Motor Carrier Act. During the year of 1984, the Enforcement Officers performed:

Driver-Equipment Compliance Checks 41,230

Out-of-Service Units 20,152

Citations	15,263	- Economic Violations	7,592
		Safety Violations	6,710
		Hazardous Materials	813
		Other	148

Formal Motor Carrier Complaints Handled 70

TRANSPORTATION RATE DIVISION

The Transportation Rate Division is generally responsible for analyzing the revenue requirements of regulated carriers and maintaining current tariffs and time schedules for carriers.

Under the statutes, all motor carriers and railroads are required to establish and maintain a schedule of reasonable rates, fares and charges. In order to determine the reasonableness of a carrier's rates, the Commission must analyze the effect such rates have on the shipping public, the carrier and the industry as a whole. Carriers are required to provide sufficient financial and economic data with each rate change.

When an application for a rate increase is received, an investigation of the financial records of the applicant is conducted to determine if the increase is justified. The Commission may set for public hearing any general rate increase or transportation rate matter on which there is sufficient protest by an interested party. If the Commission receives no protest by an interested party concerning an increase in transportation rates other than a general rate increase, the Commission will investigate to determine if the increase is justified. If the Commission concludes that the increase is necessary and reasonable, it may be permitted to become effective without a public hearing. However, if an investigation reveals irregularities or the Commission deems the increase unnecessary or entertains any doubt as to the necessity for the proposed increase, the matter will be set for public hearing.

The Transportation Rate Division maintains updated schedules for all passenger carriers. Carriers are required to give notice of each proposed schedule change upon sufficient protest from the general public, the Commission has the power to suspend a proposed discontinuance of service. Hearings concerning schedule changes are heard in the area affected by the proposed change. In conjunction with the Transportation Rate Division's general areas of responsibilities, the Division is responsible for answering daily inquiries concerning rates and schedules. The Division also administers the Commission's Emergency Fuel Surcharge Program under SMC-792.

The Transportation Rate Division processed 750 tariffs relating to regulated carriers in 1984. The bulk of the tariffs affected decreases prompted by more competition within traffic lanes. Other tariffs established general rate increases or established tariff items with no material effect on the carriers' earnings. A summary of the general rate increases processed are summarized by category as follows:

Category	Range of Increase[1]
Bus	16-35%[2]
Courier services	4%
Contract, irregular route & specialized	1-10%
General commodity	None
Household movers	None
Tank carriers	5%
Tour service	None

(1) The percent increase may not be representative for the entire category since not all carriers within a category increased rates. For example, the 4% increase shown for courier service represents the increase allowed to go into effect for Film Transit only.

(2) Granted under Federal guidelines (Bus Regulatory Reform Act of 1982)

Other significant events in 1984 pertaining to transportation rates related to rail rate jurisdiction and collective ratemaking. The Commission was one of the first states to be certified to regulate intrastate rail rates since the enactment of the Staggers Rail Act. The Act pre-empted the state's jurisdiction in rate matters; however, under the certification process, Tennessee resumed jurisdiction.

Also in 1984, pursuant to TCA 65-15-119, hearings were initiated to consider whether collective ratemaking should be mandatory for Tennessee carriers. By mutual agreement of all parties, the hearings will continue pending a decision of the U.S. Supreme Court on Collective Ratemaking.

UTILITY RATE DIVISION

The Utility Rate Division has the responsibility of recommending and investigating rates for all telephone, mobilphone, gas, electric, water, and sewer companies under the jurisdiction of the Commission. In addition, the Utility Rate Division has the responsibility of reviewing, interpreting, and overseeing the implementation of the rules and regulations utilized by the utilities in administering approved rates.

Generally, the rates charged by the utility are based on the utility's overall cost of service. Proposed rates are submitted by the utilities in either the form of a rate petition or a tariff filing under the Commission's rules. Rate petitions are filed by utilities to affect general rate changes, and tariff filings are made to establish rates and charges for new services or to affect other changes in the utility's existing tariff.

The Utility Rate Division's investigation of petitions for general rate changes, includes the accumulation of data pertaining to the cost of specific services and the analysis of the rate relationships in order to make recommendations on rate design. During 1984, 10 general rate changes were investigated and implemented by the Division.

The Utility Rate Division also investigates proposed rates submitted as tariff filings under Rule 1200-4-1-.06. Rule 1220-4-6-.06 allows utilities to submit proposed changes or amendments to it's tariff provided that the Commission is given 30 days notice. Most of the tariffs filed under this rule, deal with new service offerings or the modifications of existing tariff offerings. These filings are reviewed to determine their reasonableness which entails an investigation of the cost studies submitted with the filings and the regulations implementing the new services. After the investigation is completed, the tariff filing may either be allowed to become effective, or suspended until formal action is taken by the Commission. During 1984, the Utility Rate Division processed 165 tariff filings from the following types of utilities:

Telephone	140
Gas	9
Water & Sewer	3
Mobilphone	9
Electric	4
TOTAL	165

In addition to the tariff filings the Utility Rate Division is charged with the responsibility of reviewing Purchase Gas Adjustments filed under Rule 1220-4-1-.12. Purchase Gas Adjustments are revised rate schedules submitted to the Public Service Commission by regulated natural gas distribution companies requesting an increase or reduction in their rates due to an increase or decrease in the rates charged by the pipeline suppliers of natural gas. The Utility Rate Division examines the computations included with each company's filing for accuracy and determines if such filings should be modified or adjusted in such a manner as to provide equitable treatment to all customers of said company. The Utility Rate Division processed 62 Purchase Gas Adjustments during 1984.

The Utility Rate Division maintains a complete and current file of all utility tariffs together with the rules and regulations used to administer the approved rates. The division is called on daily to interpret and oversee the administration of these tariffs. During 1984, 1,029 inquiries and complaints were received in the form of letters, telephone calls, or personal visits concerning utility rates or the rules and regulations to administer them. A breakdown of these complaints and inquiries by type of utility is as follows:

Telephone	871
Gas	34
Water & Sewer	23
Mobilphone	26
Electric	43
Non-regulated Utilities	32
TOTAL	1,029

The Utility Rate Division participates in depreciation rate studies for the utilities under the jurisdiction of the Commission. Depreciation rates are particularly significant since they are a material element in the cost of service of the utility. The staff of the Utility Rate Division joins with the Engineering Division in making these depreciation studies.

During 1984, South Central Bell Telephone Company requested approval of increased depreciation rates which would increase annual accruals in Tennessee by $62,173,000. During a three-way meeting involving the staff of the Commission, the Company and the Federal Communications Commission, depreciation rates were agreed upon which resulted in an accrual reduction of $41,383,000 from their original request. The Utility Rate Division also participated in the approval of revised depreciation rates for the Concord Telephone Company and Tennessee Telephone Company.

The Utility Rate Division also participated in the investigation of applications for approval of the issuance of additional capital. A review was made and recommendations were submitted to the Commission for their consideration on each of the applications.

The Director of the Utility Rate Division also serves as a member of the Staff Subcommittee on Communications of the National Association of Regulatory Utility Commissioners.

UTILITY SERVICE DIVISION

The Utility Service Division performs the staff work in the regulation of public utilities concerning service. This includes the investigation of all complaints received from customers concerning telephone, telegraph, electric, gas water, sewerage, and mobilphone companies which are regulated by the Public Service Commission. The Utility Service Division also conducts service hearings, community meetings, service audits, and offers testimony at rate hearings regarding the quality of service.

The Public Service Commission regulates nineteen (19) telephone companies, one (1) electric company, six (6) gas companies, sixteen (16) water companies two (2) sewerage companies, and fifteen (15) mobilphone companies.

Pursuant to T.C.A. 7-82-102, the Public Service Commission has only limited jurisdiction over utility districts. Moreover, the Public Service Commission cannot initiate an investigation of utility district relative to rate and/or service until a petition is filed with the Commission by at least ten (10) percent of the residents within the authorized area of the public utility district.

The Utility Service Division is comprised of a director, one secretary, one stenographer, and nine field investigators. In March of 1981, the Division reduced its staff from three stenographers to one and from thirteen investigators to nine. Moreover, in 1981 the district offices in Memphis and Knoxville were closed. The Utility Service Division has field investigators stationed in Clarksville, Chattanooga, Jackson, Memphis, McMinnville, Nashville, Church Hill and Knoxville.

Every complaint received in the Utility Service Division is assigned to an investigator for a comprehensive investigation. Moreover, the utility company against whom the complaint was filed is also required to conduct an investigation, and report its findings to the Utility Service Division. The findings of both investigations are reviewed by the Director for a final disposition.

Another function of the Utility Service Division is a consumer survey program. The purpose of this program is to determine the quality of service utility customers are receiving throughout the state. The investigator selects utility customers at random and makes a personal visit and discusses their problems, if any, and conducts tests. The findings of each investigator are submitted to the Director's office for evaluation and appropriate action.

The Division also conducts tests of telephone equipment. This program involves the field investigator making test calls from various business and residential main stations to other business and residential main stations within the same exchange. Also test

calls are made between exchanges to determine the adequacy of trunk lines. The public coin telephone investigation program is another function of the Utility Service Division.

During 1984, the Utility Service Division and the Engineering Division purchased sophisticated testing equipment; and will begin testing more telephone companies and their subscribers' equipment after a training program for utility investigators in the use of this new equipment.

FORMAL COMPLAINTS HANDLED AND INVESTIGATED BY THE UTILITY SERVICE DIVISION

	1980	1981	1982	1983	1984
TELEPHONE.....	2,482	2,171	1,905	1,896	1,954
TELEGRAPH.....	2	4	2	2	1
WATER.....	113	105	102	66	73
SEWERAGE.....	0	0	0	0	0
ELECTRIC.....	12	16	15	14	21
GAS.....	60	65	66	64	62
MOBILPHONE.....	5	4	2	6	1
SPECIAL INVESTIGATIONS.....	250	312	365	304	493

OTHER FUNCTIONS AND PROGRAMS OF THE UTILITY SERVICE DIVISION

	1980	1981	1982	1983	1984
COMMISSION HEARINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	33	12	28	47	25
SERVICE MEETINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	4	5	5	4	1
CONSUMER SURVEY INTERVIEWS.	910	916	251	750	275
TEST CALLS.....	30,100	28,342	23,054	17,780	15,605
PUBLIC PHONE INSPECTIONS...	14,117	14,365	12,870	11,730	11,102

THE TENNESSEE PUBLIC SERVICE COMMISSION
ASSESSMENTS FROM 1877 THROUGH 1984

Total Assessed Value of all Property Assessed for Taxation by the Tennessee Public Service Commission.

Assessment Period	Property Assessed	Total
1877-78	Railroads	$ 13,757,105.85
1879-80	Railroads	16,375,894.40
1881-82	Railroads	27,016,100.12
1883-84	Railroads	31,547,292.23
1885-86	Railroads	31,547,582.01
1887-88	Railroads	32,290,302.10
1889-90	Railroads	43,789,707.74
1891-92	Railroads	38,341,488.67
1893-94	Railroads	40,703,845.50
1895-96	Railroads-Utilities	40,446,368.48
1897-98	Railroads-Utilities	50,546,129.14
1899-1900	Railroads-Utilities	56,546,129.14
1901-02	Railroads-Utilities	58,327,298.79
1903-04	Railroads-Utilities	60,602,713.29
1905-06	Railroads-Utilities	71,968,432.16
1907-08	Railroads-Utilities	87,047,269.79
1909-10	Railroads-Utilities	91,850,925.37
1913-14	Railroads-Utilities	111,757,070.29
1915-16	Railroads-Utilities	115,298,042.84
1917-18	Railroads-Utilities	122,283,134.74
1919	Railroads-Utilities	132,446,120.00
1920-21	Railroads-Utilities	272,859,649.00
1921-22	Railroads-Utilities	246,693,638.39
1923-24	Railroads-Utilities	255,576,486.93
1925-26	Railroads-Utilities	272,124,248.01
1927-28	Railroads-Utilities	284,441,185.62
1929-30	Railroads-Utilities	269,262,250.45
1931	Railroads-Utilities	286,834,959.36
1932-33	Railroads-Utilities-Motor Carriers.	264,979,408.62
1934-35	Railroads-Utilities-Motor Carriers.	252,378,706.89
1936-37	Railroads-Utilities-Motor Carriers.	250,762,477.94
1938-39	Railroads-Utilities-Motor Carriers.	266,115,405.00
1940-41	Railroads-Utilities-Motor Carriers.	181,373,956.00
1942-43	Railroads-Utilities-Motor Carriers.	198,132,778.00
1944	Railroads-Utilities-Motor Carriers.	238,642,162.00
1945-46	Railroads-Utilities-Motor Carriers.	318,458,325.00
1947-48	Railroads-Utilities-Motor Carriers.	351,037,699.00
1949-50	Railroads-Utilities-Motor Carriers.	344,902,221.00
1951-52	Railroads-Utilities-Motor Carriers.	384,792,690.00

1953-54	Railroads-Utilities-Motor Carriers.	$ 428,352,790.00
1955-56	Railroads-Utilities-Motor Carriers.	477,778,159.00
1957-58	Railroads-Utilities-Motor Carriers.	501,931,299.00
1959-60	Railroads-Utilities-Motor Carriers.	523,228,433.00
1961-62	Railroads-Utilities-Motor Carriers.	542,202,731.00
1963-64	Railroads-Utilities-Motor Carriers.	594,685,359.00
1965-66	Railroads-Utilities-Motor Carriers.	630,946,875.00
1967	Railroads-Utilities-Motor Carriers.	646,942,292.00
1968	Railroads-Utilities-Motor Carriers.	655,974,495.00
1969	Railroads-Utilities-Motor Carriers.	715,111,650.00
1970	Railroads-Utilities-Motor Carriers.	781,076,650.00
1971	Railroads-Utilities-Motor Carriers.	858,981,530.00
1972	Railroads-Utilities-Motor Carriers.	952,649,190.00
1973	Railroads-Utilities-Motor Carriers.	1,247,618,300.00
1974	Railroads-Utilities-Motor Carriers.	1,355,337,500.00
1975	Railroads-Utilities-Motor Carriers.	1,461,910,400.00
1976	Railroads-Utilities-Motor Carriers.	1,544,333,200.00
1977	Railroads-Utilities-Motor Carriers	1,318,596,498.00*
1978	Railroads-Utilities-Motor Carriers	1,303,085,502.00*
1979	Railroads-Utilities-Motor Carriers	1,261,372,484.00*
1980	Railroads-Utilities-Motor Carriers	1,478,530,645.00*
1981	Railroads-Utilities-Motor Carriers	1,383,758,500.00*
1982	Railroads-Utilities-Motor Carriers	1,486,300,590.00**
1983	Railroads-Utilities-Motor Carriers	1,770,823,590.00***
1984	Railroads-Utilities-Motor Carriers	1,921,142,687.00

*These assessments represent the final assessments after equalization. Equalization was ordered by the Federal Court in 1977 and the State Board of Equalization in 1978, 1979, 1980, 1981 and 1982.

**This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

***This figure also includes the personal property assessments for three counties (Cannon, Sevier and White) and one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

1984 AD VALOREM ASSESSMENT

ASSESSMENTS BY CLASSES OF PROPERTY ASSESSED FOR TAXATION PURPOSES IN TENNESSEE BY THE TENNESSEE PUBLIC SERVICE COMMISSION FOR THE YEAR 1984 ARE AS FOLLOWS

AIRLINE COMPANIES	52,472,454
BARGE LINE COMPANIES	2,948,290
ELECTRIC COOPERATIVE COMPANIES	166,408,140
ELECTRIC COMPANIES	15,174,540
LONG DISTANCE TELEPHONE COMPANIES	47,447,310
GAS COMPANIES	43,747,270
BUS COMPANIES	5,069,770
TRUCK COMPANIES	107,414,398
MOBILPHONE COMPANIES	3,721,170
PRIVATE CAR COMPANIES	33,237,800
PIPELINE COMPANIES	150,051,830
POWER TRANSMISSION COMPANIES	16,086,710
RAILROAD COMPANIES	160,491,235
TELEPHONE COOPERATIVE COMPANIES	47,795,540
TELEGRAPH COMPANIES	2,900,010
TELEPHONE COMPANIES	1,041,317,280
WATER & SEWERAGE COMPANIES	24,858,940
GRAND TOTAL	1,921,142,687

AIRLINE COMPANIES

AIRBORNE EXPRESS, INC.	85,070
AMERICAN AIRLINES, INC.	4,332,660
ATLANTIC SOUTHEAST AIRLINES, INC	526,900
BEST AIRLINES	5,270
BRANIFF AIRWAYS, INC.	8,904
COMAIR, INC.	179,080
DELTA AIR LINES, INC.	9,482,770
EASTERN AIR LINES, INC.	568,560
FEDERAL EXPRESS	24,123,320
FRONTIER AIRLINES, INC.	109,160
OZARK AIR LINES, INC.	154,100
PAN AMERICAN WORLD AIRWAYS, INC.	67,400
PIEDMONT AVIATION, INC.	3,393,390
REPUBLIC AIRLINES, INC.	4,769,090
SCHEDULED SKYWAYS, INC.	437,600
TRANS WORLD AIRLINES, INC.	925,400
U S AIR	1,295,730
UNITED AIR LINES, INC.	1,682,970
UNITED PARCEL SERVICE CO.	325,080
AIRLINE COMPANIES TOTAL	$ 52,472,454

BARGE LINE COMPANIES

ALTER BARGE LINE	7,350
AMERICAN COMMERCIAL BARGE LINE COMPANY	1,545,870
ARROW TRANSPORTATION COMPANY	118,680
CUMBERLAND & OHIO COMPANY, INC.	26,790
THE DELTA QUEEN STEAMBOAT COMPANY	101,790
DIXIE CARRIERS, INC.	260,990
DRAVO MECHLING CORPORATION	322,640
FEDERAL BARGE LINES, INC.	22,780
IGERT, INC.	15,940
S. C. LOVELAND CO., INC.	20,570
RIVERWAY BARGE COMPANY	3,750
SCNO BARGE LINES, INC.	69,520
SECURITY BARGE LINE, INC.	EXEMPT
THE VALLEY LINE COMPANY	431,620
BARGE LINE COMPANIES TOTAL	$ 2,948,290

ELECTRIC COOPERATIVE COMPANIES

APPALACHIAN ELECTRIC COOPERATIVE	8,405,540
CANEY FORK ELECTRIC COOPERATIVE, INC.	6,256,460
CHICKASAW ELECTRIC COOPERATIVE	2,856,180
CUMBERLAND ELECTRIC MEMBERSHIP CORP.	18,487,290
DUCK RIVER ELECTRIC MEMBERSHIP CORP.	12,296,620
FORKED DEER ELECTRIC COOPERATIVE, INC.	1,263,810
FORT LOUDOUN ELECTRIC COOPERATIVE	3,981,330
FRENCH BROAD ELECTRIC MEMBERSHIP CORP.	253,140
GIBSON COUNTY ELECTRIC MEMBERSHIP CORP.	9,593,370
HOLSTON ELECTRIC COOPERATIVE, INC.	4,396,760
MERIWETHER LEWIS ELECTRIC COOPERATIVE	6,822,840
THE MIDDLE TENN. ELEC. MEMBERSHIP CORP.	13,844,840
MOUNTAIN ELECTRIC COOPERATIVE, INC.	2,043,730

ELECTRIC COOPERATIVE COMPANIES

PICKWICK ELECTRIC COOPERATIVE	2,869,950
PLATEAU ELECTRIC COOPERATIVE	4,496,900
POWELL VALLEY ELECTRIC COOPERATIVE	7,121,500
SEQUACHEE VALLEY ELECTRIC COOPERATIVE	11,595,920
SO. KENTUCKY RURAL ELECTRIC COOP. CORP.	11,780
SOUTHWEST TENNESSEE ELECTRIC MEMB. CORP.	9,980,590
TENNESSEE VALLEY ELECTRIC COOPERATIVE	4,112,050
THE TIPPAH ELECTRIC POWER ASSOCIATION	135,560
TRI-COUNTY ELECTRIC MEMBERSHIP CORP.	4,926,350
TRI-STATE ELECTRIC MEMBERSHIP CORP.	1,045,560
UPPER CUMBERLAND ELECTRIC MEMB. CORP.	10,964,390
VOLUNTEER ELECTRIC COOPERATIVE	18,645,680
ELECTRIC COOPERATIVE COMPANIES TOTAL	$ 166,408,140

ELECTRIC COMPANIES

ARKANSAS POWER & LIGHT COMPANY	34,580
KENTUCKY UTILITIES COMPANY	82,800
KINGSPORT POWER COMPANY	15,057,160
ELECTRIC COMPANIES TOTAL	$ 15,174,540

GAS COMPANIES

CHATTANOOGA GAS COMPANY	12,708,290
HARDIN COUNTY GAS COMPANY	49,920
HARTSVILLE GAS COMPANY	40,500
NASHVILLE GAS COMPANY	19,051,330
TENNESSEE-VIRGINIA ENERGY CORP.	4,177,640
UNITED CITIES GAS COMPANY	7,719,590
GAS COMPANIES TOTAL	$ 43,747,270

BUS COMPANIES

ABLE VALLEY BUS LINES	1,450
ACORN TRAFFIC CONSULTANTS, INC.	1,430
AIRPORT LIMOUSINE SERVICE, INC.	2,000
AIRPORT TRANSPORTATION, INC.	5,000
AMERICAN SIGHTSEEING	55,080
AUTREY BUS LINES, INC.	EXEMPT
B & C BUS LINES COMPANY, INC.	34,500
B & H TRANSIT, INC.	2,700
B-J COMMUTOR SERVICE, INC.	6,100
B & M SERVICE COMPANY	6,640
KEN BAKER'S TRAVEL WORLD	2,930
BASDEN TRANSPORTATION, INC.	1,870
BLACK FOX TRANSIT LINES, INC.	20,590
BRENTWOOD COUNTRY MUSIC TOURS	EXEMPT
BROADWAY TOURS	6,400
CAMPBELL BUS LINES, INC.	5,060
CANADA TRACE GROCERY, INC.	9,620
CHATTANOOGA TOURS	8,140
CHEROKEE COACH COMPANY	70,160
CINDER TOUR SERVICE	3,500

BUS COMPANIES

STARLITE BUS SERVICE, INC.	42,210
TAYLORSVILLE TRANSIT, INC.	20,200
TENNESSEE EXPEDITIONS	EXEMPT
TENNESSEE TRAILBLAZERS, INC.	27,770
TRAILWAYS ARKANSAS,INC.	3,470
TRAILWAYS SOUTHEASTERN LINES, INC.	33,870
TRAILWAYS SOUTHERN LINES, INC.	180,850
TRAILWAYS TENNESSEE LINES, INC.	309,700
TRI-STATE TRAILWAYS, INC.	27,600
JOHNNY WALKER TOURS, INC.	25,300
WEST MEMPHIS TRANSPORTATION COMPANY	8,100
CLINTON WILLIAMS TAXI	EXEMPT
BUS COMPANIES TOTAL	$ 5,069,770

TRUCK COMPANIES

A-1 MOVING & STORAGE COMPANY, INC.	6,550
A & A TRUCKING INC.	46,210
AAA COURIER SERVICE, INC.	37,900
AAA MOVING & STORAGE, INC.	25,640
AAA WISE EXPRESS, INC.	EXEMPT
A B C EXPRESS, INC.	81,610
ABF FREIGHT SYSTEM, INC.	411,100
ABW TRUCKING COMPANY	EXEMPT
A. & H. TRUCK LINE, INC.	298,140
A & M EXPRESS, INC.	16,680
A M & M, INC.	149,060
A & R TRANSPORT, INC.	39,470
ASAP EXPRESS, INC.	118,230
ACE FREIGHT LINE, INC.	1,780
ACME MOVING & STORAGE COMPANY	3,180
ACTION DELIVERY SERVICE	12,200
ACTIVE TRANSFER COMPANY, INC.	2,850
ACUFF ENTERPRISES, INC.	2,850
AERO/AMERICAN MOVING & STORAGE	57,700
AERO MAYFLOWER TRANSIT COMPANY, INC.	378,460
THE AETNA FREIGHT LINES, INC.	173,190
AIRBORNE FREIGHT CORPORATION	166,570
ALABAMA-TENNESSEE EXPRESS, INC.	3,740
ALADIN VAN LINES, INC.	9,620
ALL-AMERICAN MOVING & STORAGE	5,750
ALL CARGO TRANSPORTATION, INC.	EXEMPT
ALL SOUTH MOTOR FREIGHT, INC.	42,720
ALLIED DELIVERY & INSTALLATION, INC.	20,000
ALLIED VAN LINES, INC.	100,120
ALL POINTS EXPRESS, INC.	EXEMPT
ALUMINUM EXPRESS, INC.	EXEMPT
AMERICAN FREIGHT SYSTEM, INC.	724,360
AMERICAN HOLIDAY VAN LINES, INC.	16,120
AMERICAN PARCEL SERVICES INC.	3,550
AMERICAN RED BALL TRANSIT COMPANY, INC.	65,100
ANDERSON TRUCKING SERVICE, INC.	186,670
ARCADIAN MOTOR CARRIERS	136,400
ARGO-COLLIER TRUCK LINES CORPORATION	194,970
ARKANSAS FREIGHTWAYS, INC.	7,660

TRUCK COMPANIES

ARMSTRONG TRANSFER & STORAGE CO., INC.	555,010
ARROW TRANSFER & STORAGE COMPANY	678,870
ATLANTA MOTOR LINES, INC.	335,860
ATLAS CARRIERS, INC.	4,450
ATLAS VAN-LINES, INC.	404,820
AVERITT EXPRESS, INC.	1,660,760
B & C TRUCKING, INC.	1,960
B & G TRUCKING	9,160
B-HI TRANSPORT, INC.	37,610
B. I. TRANSPORTATION, INC.	313,860
B & L TRUCK LINE, INC.	2,620
B & P MOTOR LINES, INC.	74,830
B & S TRANSPORTATION, INC.	10,100
B II EXPRESS, INC.	2,530
BADDOUR TRANSPORTATION INC.	EXEMPT
HOWARD BAER	273,260
BARGER TRANSFER & STORAGE COMPANY	11,400
BARNET'S EXPRESS, INC.	51,010
BATESVILLE TRUCK LINE, INC.	35,880
BAYLESS GARAGE	EXEMPT
BILLY L. BEADLE	5,390
BEATY TRUCKING COMPANY, INC.	16,500
BEE LINE EXPRESS, INC.	26,010
BEKINS VAN LINES COMPANY	109,930
EUGENE R. BELL	940
BESTWAY CARTAGE, INC.	20,440
BESTWAY EXPRESS, INC.	46,290
BIG M TRANSPORTATION INC.	9,710
BILLINGS MOVING & STORAGE CO.,INC.	53,380
BIRMINGHAM-NASHVILLE EXPRESS, INC.	268,900
BLAIR MOTOR SERVICE, INC.	10,020
BLOUNT MOTOR LINES, INC.	20,000
BLUE GOOSE, INC.	5,200
BLUFF CITY TRANSFER & STORAGE CO., INC.	50,130
BLUFF CITY TRANSPORTATION, INC.	87,270
BOONE EXPRESS	530
BOURNE'S TRANSPORTATION, INC.	12,550
BOWDEN TRANSFER CO., INC.	5,200
BOWMAN TRANSPORTATION, INC.	1,927,310
BOYD TRUCKING COMPANY, INC.	EXEMPT
BRADSHAW FREIGHT SYSTEM	1,000
BRANCH MOTOR EXPRESS COMPANY	25,370
THE PAULIE BRAZIER CO., A CORP.	41,980
BRICK DELIVERY COMPANY	154,260
BRINK'S, INC.	86,000
BRONAUGH MOTOR EXPRESS, INC.	50,000
BROOKS CONTRACT CARRIERS	6,670
BROWN FREIGHT LINE, INC.	141,580
BILL BROWN TRUCKING	26,370
BROWN TRANSIT, INC.	1,070
BROWN TRANSPORT CORPORATION	678,180
BROWN TRUCKING, INC.	175,320
BROWN'S WRECKER SERVICE	2,320
BUILDERS TRANSPORT, INC.	765,370
BUILDERS TRANSPORTATION COMPANY	70,110
BUILDING SYSTEMS TRANSPORTATION, INC.	27,390

TRUCK COMPANIES

DUSTY BULLOCK INC.	5,000
BURKHART ENTERPRISES, INC.	115,880
BURNETT TRUCK LINE COMPANY	5,340
BURNHAM SERVICE CO., INC.	90,920
BUSINESS EQUIPMENT TRANSFER, INC.	940
C & C TRUCKING	8,050
CFA TRANSPORT INC.	17,910
CPI,INC.	26,710
C W TRANSPORT, INC.	275,300
CALHOUN TRANSPORTATION SERVICE, INC.	52,860
CAMPBELL SIXTY-SIX EXPRESS, INC.	307,430
CAPE AIR FREIGHT, INC.	59,930
CARDINAL FREIGHT CARRIERS, INC.	7,500
CARDINAL TRANSPORTATION CO., INC.	EXEMPT
CARNACO TRANSPORT, INC.	12,290
CAROLINA FREIGHT CARRIERS CORPORATION	698,400
CARR MOVING COMPANY	12,100
CARRIER SYSTEMS MOTOR FREIGHT, INC.	EXEMPT
CARTER-DORSEY EXPRESS, INC.	9,060
CARTER ENTERPRISES, INC.	15,600
CARTHAGE FREIGHT LINE, INC.	49,790
CARTWRIGHT VAN LINES, INC.	20,910
CASE ENTERPRISES, INC.	61,190
CENTERVILLE TRUCK LINE, INC.	91,890
CENTRAL TRANSPORT, INC.	529,800
CENTRAL VAN & STORAGE COMPANY, INC.	3,200
CHATTANOOGA TRANSFER & STORAGE CO., INC.	299,500
CHEM-HAULERS, INC.	417,380
CHEMICAL LEAMAN TANK LINES, INC.	857,830
CHEROKEE TRUCKING	5,620
CHICKASAW MOTOR LINES, INC.	161,830
CHURCHILL TRUCK LINES, INC.	178,170
CIRCLE DELIVERY SERVICE, INC.	6,100
CLARK TRUCK LINE	117,810
CLEVELAND EXPRESS, INC.	167,880
CLINCH COMPANY, INC.	EXEMPT
COASTAL TRUCK LINE, INC.	2,820
COBLE EXPRESS, INC.	454,440
A. B. COLLIER WRECKER SERVICE, INC.	69,800
COLONIAL MOTOR FREIGHT LINE, INC.	461,370
COLONIAL FREIGHT SYSTEMS, INC.	1,040,160
COLONIAL TRANSPORTATION, INC.	35,700
COLUMBIA MOTOR EXPRESS, INC.	26,690
COMMERCIAL CARRIERS, INC.	600,240
COMTRAK,INC.	17,360
CONALCO CONTRACT CARRIER, INC.	214,210
CONSOLIDATED FREIGHTWAYS CORP. OF DELA.	4,335,910
CONSOLIDATED TRANSPORT SERVICE	1,320
CONTAINER CARRIER CORPORATION	11,490
CONTRACT TRANSPORTATION SYSTEMS COMPANY	52,600
AAA COOPER TRANSPORTATION	70,320
COOPER AIR FREIGHT SERVICE, INC.	206,890
P. C. COOPER CONSTRUCTION COMPANY	7,500
COURIER-NEWSOM EXPRESS, INC.	EXEMPT
CREASY TRUCKING, INC.	32,730
CREED & HOWARD	2,600

TRUCK COMPANIES

CRESCO LINES, INC.	EXEMPT
CRETE CARRIER CORPORATION	865,600
CROSSTOWN TRANSFER & STORAGE COMPANY	13,540
WINFORD CROUCH	8,800
TRAMMELL CROW DISTRIBUTION CORPORATION	EXEMPT
CROWN TRANSPORT, INC.	7,390
CUMBERLAND FREIGHT LINE, INC.	39,630
CUMMINS TRUCKING COMPANY, INC.	11,690
CUSTOMIZED TRANSPORTATION, INC.	6,860
D.A.D. TRANSPORT CORPORATION	83,830
D. C. TRANSPORT, INC.	17,760
D H S, INC.	EXEMPT
DPD, INC.	257,270
DSI TRANSPORTS, INC.	155,720
D & T EXPRESS, INC.	8,200
DALLAS CARRIERS CORPORATION	67,760
DALLAS & MAVIS FORWARDING COMPANY, INC.	93,500
LEE DAMRON	11,920
DAVENPORT AND SONS	1,550
DAVIS TRANSPORT, INC.	5,540
DAYTON MOTOR EXPRESS, INC.	149,190
DEASON GRAIN COMPANY	20,850
DESIGN FREIGHT SYSTEMS, INC.	5,000
DEWITT TRANSFER AND STORAGE COMPANY	7,230
JOE G. DIGGES	EXEMPT
DILL & BEASLEY, INC.	14,280
DIRECT MOTOR EXPRESS, INC.	EXEMPT
DIXIE AUTO TRANSPORT COMPANY, INC.	112,060
DODSON'S MOVING & STORAGE, INC.	2,010
DOWNEY COURIER SERVICE	1,800
J. C. DOYLE MOBILE HOME SERVICE	950
J. C. DOYLE MOVING & STORAGE	950
DRESSER TRANSPORTATION SERVICES, INC.	169,520
DRI-FRI COMPANY, INC.	EXEMPT
DUNBAR TRANSPORTATION SERVICES, INC.	5,075
DUNN BROS., INC.	53,420
E.J.'S TRUCKING, INC.	8,400
EAGLE CARTAGE CORPORATION	EXEMPT
EAGLE EXPRESS, INC.	EXEMPT
EAGLE MOTOR LINES, INC.	196,900
EARTH INDUSTRIAL WASTE MANAGEMENT INC.	5,970
EAST-WEST MOTOR FREIGHT, INC.	5,280
EDELEN TRANSFER & STORAGE COMPANY, INC.	16,380
EDWARDS XPRESS, INC.	19,000
ELFRINK TRUCK LINES, INC.	EXEMPT
ELK VALLEY FREIGHT LINE, INC.	123,200
GLEN R. ELLIS, INC.	8,800
ELLIS MOVING & STORAGE	5,800
EMERT'S MOBILE HOME SALES & SERVICE	5,500
ENERGY MARKETING CORPORATION	EXEMPT
EPES TRANSPORT SYSTEM, INC.	138,430
ESTES EXPRESS LINES, A CORPORATION	94,240
EXECUTIVE COURIER SERVICE, INC.	50,000
EXPRESSCO, INC.	74,570
EXPRESS SERVICE, INC.	5,000
EXPRESS TRANSPORTATION COMPANY	12,890

TRUCK COMPANIES

F. C. T. CORPORATION	20,390
FFE TRANSPORTATION SERVICES, INC.	93,050
F & W EXPRESS, INC.	15,980
FACTORY & STEEL TRANSPORTATION, INC.	47,210
FAMILY TRADITION TRANSPORTATION CO., INC	4,450
FEDERAL EXPRESS LOGISTICS, INC.	EXEMPT
FEDERAL TRANSPORT, INC.	4,450
FERGUSON TRANSFER COMPANY, INC.	18,800
FILM TRANSIT, INC.	314,260
FIREPROOF STORAGE & VAN COMPANY, INC.	3,700
FLEET LINE, INC.	2,990
FLEET TRANSPORT COMPANY, INC.	323,360
FLEMING TRANSFER & STORAGE COMPANY, INC.	55,190
FLETCHER TRUCKING COMPANY, INC.	161,550
FLYNN TRUCKING COMPANY, INC.	6,300
FLOOR MASTER, INC.	70,950
FRANKLIN EXPRESS, INC.	51,550
FREDERICK TRANSPORT (U.S.), INC.	10,000
FREDRICKSON MOTOR EXPRESS CORPORATION	78,010
FREE SPIRIT TRUCKING, INC.	EXEMPT
FREEMAN TRUCK LINE, INC.	275,580
FREIGHTWAYS EXPRESS, INC.	38,200
FRYE TRANSFER COMPANY	4,600
FULLER TRANSFER COMPANY	84,130
G & W RIGGING & ERECTION	18,500
GALLATIN-PORTLAND FREIGHT LINES, INC.	284,360
GATEWAY TRANSPORTATION COMPANY, INC.	125,720
GAY TRUCK LINE, INC.	29,570
GENERAL MOTOR LINES, INC.	4,300
GENERAL TRUCKING COMPANY, INC.	65,080
GEORGIA HIGHWAY EXPRESS, INC.	389,400
GLASS ENTERPRISES	EXEMPT
GLOBAL VAN LINES, INC.	33,700
GOBBLE TRUCKING COMPANY	21,130
GOGGIN TRUCK LINE COMPANY, INC.	50,680
GOLD STAR, INC.	179,640
GOLDEN-HAMMONS CARTAGE COMPANY, INC.	30,720
GORDONS TRANSPORTS, INC.	92,246
GRACE DISTRIBUTION SERVICES, INC.	90,740
GRAVES TRUCK LINE, INC.	45,860
JACK GRAY TRANSPORT, INC.	EXEMPT
GREAT TRACK MOTOR LINES, INC.	69,900
GREENEVILLE MOVING & STORAGE	1,000
GREENWOOD CARRIERS	2,650
GREGORY MOVING & STORAGE COMPANY	16,840
PALMER GREGORY & SONS	33,940
HDL DISTRIBUTION, INC.	18,340
VAN E. HAMLETT	12,100
HAMPTON TRUCKING	18,500
RAY HARMON & SON, INC.	3,200
HAUPT CONTRACT CARRIERS, INC.	81,400
HAWKS MOBILE SERVICE	1,000
MARVIN HAYES LINES, INC.	50,450
HAYES MOVING & STORAGE, INC.	15,100
HEAVY & SPECIALIZED HAULERS, INC.	314,100
HENRY FREIGHT LINE, INC.	16,160

TRUCK COMPANIES

HERMAN BROTHERS, INC.	61,220
DANNY HERMAN TRUCKING, INC.	55,820
GENE HICKS	109,420
HICKS MOTOR LINE	22,000
HIGGINS TRANSPORTATION, LIMITED	5,100
HIGHWAY TRANSPORT, INC.	419,220
MICHAEL E. HILL	5,110
RAY HILL TRANSFER COMPANY	17,300
HILL TRANSPORT, INC.	5,000
HOHENWALD TRUCK LINES, INC.	125,180
HOLSTON MOTOR EXPRESS, INC.	EXEMPT
HAROLD W. HOLT	1,640
HOOD ENTERPRISES	8,900
HORN TRUCKING COMPANY	8,320
HOSKINS STORAGE COMPANY	14,200
HOWARD TRUCKING	7,740
JERRY W. HOWELL	4,450
HUDGINS MOVING & STORAGE COMPANY, INC.	106,060
HUMBOLDT EXPRESS, INC.	994,290
HUNTER TRANSPORT COMPANY, INC.	14,320
IMFS, INC.	606,020
INTERMODAL TRANSPORTATION SERVICES, INC.	4,450
INTERNATIONAL TRANSPORT, INC.	242,750
INTERSTATE CONTRACT CARRIER CORPORATION	232,390
J & B FAST FREIGHT	1,000
J. D. TRANSPORTS, INC.	18,430
J & D TRUCKING, INC.	4,430
J & V TRUCKING COMPANY, INC.	4,600
JACK TRANSPORTS, INC.	1,250
JACKSON EXPRESS, INC.	166,630
JACKSON MOVING AND STORAGE CO., INC.	6,490
L. M. JAMISON	17,360
JENKINS & OSBORNE PICK-UP & DELIVERY	1,180
JIMCO, INC.	9,900
JOHNSON TRUCK LINES, INC.	2,560
DORIS JONES TRUCKING COMPANY	11,690
JONES TRUCK LINES, INC.	1,235,430
JONES TRUCKING COMPANY	4,450
K & K TRUCKING, INC.	12,210
K & K WAREHOUSE CO., INC.	2,100
KLM, INC.	165,220
K & S TANK LINE	41,720
K & T TRUCKING COMPANY	EXEMPT
KARE-TRANS SYSTEMS	3,280
CARL A. KECK	57,740
KEEBLER COMPANY	5,670
BOBBY R. KELLEY & SONS, INC.	64,870
HAROLD W. KELLEY TRUCKING	1,600
KERR MOVING & STORAGE COMPANY	EXEMPT
KIMBERLY-CLARK INTEGRATED SERVICES CORP.	343,450
KIMBRELL VAN LINES, INC.	3,550
KINDRICK TRUCKING COMPANY	6,710
KIRK TRUCKING, INC.	7,300
KNOX CARTAGE COMPANY, INC.	28,500
KNOXVILLE AIR CARGO, INC.	9,580
KWICK-WAY TRANSPORTATION COMPANY	413,310

TRUCK COMPANIES

KWIKASAIR EXPRESS, INC.	EXEMPT
L & L CARTAGE CO., INC.	4,450
L & M TRUCKING, INC.	7,200
L & O TRUCKING COMPANY, INC.	31,340
LTD AIR CARGO, INC.	8,280
L & W TRUCKING, INC.	9,630
LADD TRANSPORTATION, INC.	20,140
LAKEWAY TRUCKING COMPANY	6,680
LAMBERT-MARKS EXPRESS	3,030
LANCE MOBILE HOME SERVICE	4,700
LATHAM TRUCKING COMPANY	5,000
LAVERGNE EXPRESS, INC.	7,230
WILLIAM S. LEE TRUCKING	12,700
LEE WAY MOTOR FREIGHT, INC.	288,990
LEMMON TRANSPORT COMPANY, INC.	171,110
LEWIS TRANSPORT, INC.	35,040
LEXORT MOTOR FREIGHT, INC.	1,800
LIFSCHULTZ FAST FREIGHT, INC.	19,050
LIGHTNING TRANSPORTATION, INC.	102,330
LIGON SPECIALIZED HAULER	546,800
LIGON TRANSPORTATION, CO.	2,640
LINDSEY TRANSPORT SERVICE, INC.	59,300
LITTLE EAGLE EXPRESS	1,000
LONG TRANSPORTATION, INC.	2,200
LUSK TRANSPORTATION SERVICE	1,800
LYDALL EXPRESS, INC.	5,970
LYON VAN LINES, INC.	28,900
CHARLES MCALPIN TRUCKING, INC.	69,440
GLENN MCCLENDON TRUCKING COMPANY, INC.	252,470
RYE MCILLWAIN	950
MCINTURFF MOVING & STORAGE, INC.	19,700
MCLEAN TRUCKING COMPANY	1,191,170
MCMINNVILLE FREIGHT LINE, INC.	261,860
MCMINNVILLE MOVING & STORAGE COMPANY	3,900
MCNABB-WADSWORTH TRUCKING COMPANY	35,000
M. A. TRANSPORTATION, INC.	28,400
MDR CARTAGE, INC.	104,030
M & L TRUCK LINE, INC.	16,290
MMT TRUCKING CO.	117,200
M. S. CARRIERS, INC.	539,490
M & W TRANSPORTATION CO. INC.	9,900
MADISON BROTHERS DELIVERY SERVICE, INC.	53,420
MALONE FREIGHT LINES, INC.	462,680
THE MANFREDI MOTOR TRANSIT COMPANY	229,570
MANNING MOTOR EXPRESS, INC.	20,700
THE MASON & DIXON LINES, INC.	1,888,350
THE MASON & DIXON TANK LINES, INC.	256,330
MATLACK, INC.	714,520
HAROLD MEADE FACTORY AGENT,INC.	203,260
MEADOR'S MOTOR LINES, INC.	43,390
MEL MOTOR EXPRESS, INC.	1,960
O'NEAL MELTON & SONS	37,370
MEMPHIS EXPRESS COMPANY, INC.	31,520
MERCHANTS DELIVERY, INC.	10,000
MERCHANTS FREIGHT LINE, INC.	24,210
MERCHANTS HOME DELIVERY SERVICE, INC.	82,760

TRUCK COMPANIES

MERCHANTS TRUCK LINE, INC.	373,880
MERCURY MOTOR EXPRESS, INC.	94,170
MERIT MOTOR FREIGHT, INC.	980
A. J. METLER HAULING & RIGGING, INC.	644,190
METRO TRANSPORTATION SERVICES, INC.	5,080
METROPOLITAN TRUCKING, INC.	37,500
MIDDLE-TENNESSEE FREIGHT, INC.	1,280
MIDDLEWEST FREIGHTWAYS, INC.	11,040
MID SOUTH FREIGHT, INC.	20,800
MID-SOUTH TRUCKING COMPANY	59,930
MID-STATE OILS TRANSPORT, INC.	37,540
MID-TENN. EXPRESS, INC.	63,480
MIDLAND CARRIERS, INC.	8,700
MID-STATE STEEL, INC.	62,490
MILAN EXPRESS, INC.	725,310
MONTGOMERY A MILLER	3,850
MILLER TRANSPORTERS, INC.	309,800
MISSIE, INC.	10,000
MISSISSIPPI RIVER TRUCKING, INC.	9,620
MISSOURI PACIFIC TRUCK LINES, INC.	71,230
MISTLETOE EXPRESS SERVICE	34,010
MODERN VAN SERVICE, INC.	12,010
ROY B. MOORE, INC.	89,140
MORGAN DRIVE AWAY, INC.	64,950
E. L. MORGAN COMPANY, INC.	EXEMPT
MORGAN PORTABLE BUILDING TRANSPORT CORP.	5,450
MORTON MOVING & STORAGE	4,700
THE MOTOR CONVOY, INC.	104,500
MOTOR CARRIER EXPRESS, INC.	EXEMPT
MT. PLEASANT TRANSFER, INC.	23,910
MOUNTAIN EXPRESS, INC.	114,290
MULTI-MODAL TRANSPORTS, INC.	21,820
MURFREESBORO FREIGHT LINE COMPANY, INC.	EXEMPT
MURPHY MOTOR FREIGHT LINES, INC.	135,130
MURPHY & SONS TRUCKING COMPANY, INC.	81,300
MURPHY'S CONTRACT CARRIER	3,370
MUSIC CITY TRANSPORT, INC.	17,860
MUSIC CITY VAN SERVICE, INC.	25,000
N.A.B. TRUCKING COMPANY, INC.	4,450
N.D. LEASING CO.	6,100
NTC OF AMERICA, INC.	141,960
NASHVILLE & ASHLAND CITY TRUCK LINE, INC	EXEMPT
NASHVILLE-CLARKSVILLE EXPRESS, INC.	269,680
NATIONWIDE EXPRESS, INC.	39,300
NATIONWIDE TRANSPORTATION SERVICES, INC.	EXEMPT
NEWMAN & PEMBERTON CORPORATION	340,250
NEXT DAY MOTOR FREIGHT INC.	4,010
NORTH AMERICAN VAN LINES, INC.	1,521,510
ED NORTHINGTON TRUCKING	1,730
NORTHSTAR TRANSPORTATION, INC.	8,900
O.K. MESSENGER SERVICE, INC.	EXEMPT
O. K. STORAGE & TRANSFER COMPANY, INC.	7,920
THE O.K. TRUCKING CO.	27,860
OAKNOLL TRANSPORT COMPANY, INC.	1,640
OIL SERVICE COMPANY, INC.	37,810
OLD DOMINION FREIGHT LINE, INC.	403,030

TRUCK COMPANIES

OLD SOUTH FREIGHT SERVICES, INC.	21,000
ONEIDA-COLUMBUS EXPRESS COMPANY	30,930
OSBORN TRANSPORTATION, INC.	63,940
OSBORNE TRUCKING, INC.	35,900
OVER LAND, INC.	38,470
OVERLAND EXPRESS, INC.	293,850
OVERNITE TRANSPORTATION COMPANY	5,825,170
OZARK MOTOR LINES, INC.	110,770
OZBURN-HESSEY MOVING COMPANY	51,000
DAVID OZMENT COMPANY	EXEMPT
P & B TRANSFER & STORAGE COMPANY, INC.	15,670
P D Q TRANSPORTATION, INC.	1,200
P.M. EXPRESS, INC.	44,520
PMC COMPANY	EXEMPT
P & P TRUCKING COMPANY	10,030
PACIFIC INTERMOUNTAIN EXPRESS CO., INC.	EXEMPT
PACIFIC MOTOR TRUCKING COMPANY	646,700
PACKERS TRANSPORT COMPANY	EXEMPT
PARAMOUNT MOVERS, INC.	7,020
PASCHALL TRUCK LINES, INC.	82,870
PASCO PRODUCTS, INC.	11,430
DON PAYNE TRUCKING COMPANY, INC.	15,160
PEAK TRANSFER COMPANY, INC.	EXEMPT
PEMBERTON TRUCK LINES, INC.	36,800
PETERLIN CARTAGE COMPANY, A CORPORATION	EXEMPT
PETTY TRUCKING	EXEMPT
PHILLIPS TRUCK LINE, INC.	24,840
PILOT FREIGHT CARRIERS, INC.	37,830
PIONEER EXPRESS INC.	60,840
PIPER INDUSTRIES, INC.	3,200
PLAINS EXPRESS, INC.	14,000
PLANT EQUIPMENT LEASING CO., INC.	136,100
PLATEAU EXPRESS, INC.	3,900
PONY EXPRESS COURIER CORPORATION	114,680
POOLE TRUCK LINE, INC.	969,980
PORTER TRANSFER CO., INC.	58,820
PORTLAND EXPRESS, INC.	55,010
POSEY TRUCK LINES, INC.	29,710
WALTER POTTER	2,000
ROY POWELL TRUCKING, INC.	1,900
POWELL TRUCKING	33,200
PRICE-BASS COMPANY, INC.	EXEMPT
PRINTCO, INC.	39,270
PRODUCERS TRANSPORT COMPANY	241,870
PROFESSIONAL DRIVER SERVICES, INC.	40,100
PROFFITT VANS, INC.	17,040
PURDY BROS.TRUCKING CO., INC.	59,100
F. PAUL PURDY	13,800
PUROLATOR ARMORED, INC.	72,790
PUROLATOR COURIER CORPORATION	330,980
PYLE AUTOMOTIVE & WRECKER SERVICE	EXEMPT
Q. S. STORAGE & TRANSFER COMPANY	15,610
QUALITY MOVING & STORAGE	1,900
QUICK TRANSPORTATION, INC.	5,000
QUICKSILVER TRANSPORTATION, INC.	121,980
R.B. CARRIERS, INC.	8,640

TRUCK COMPANIES

R.C.A. TRUCK LINES, INC.	30,610
R & C ENTERPRISES	45,500
RDR, INC.	115,430
RPD, INC.	51,420
R & R DELIVERY SERVICE, INC.	EXEMPT
RTC TRANSPORTATION, INC.	984,530
RABBIT TRANSIT, INC.	11,570
RAJOR, INC.	16,750
RAMSEY TRUCKING, INC.	56,900
REBEL MOTOR FREIGHT, INC.	370,580
RED ARROW DELIVERY SERVICE CO., INC.	192,190
RED LINE STORAGE & TRANSFER COMPANY	21,010
CHARLES E. REED	11,450
REEVES TRANSPORTATION COMPANY	4,720
REFRIGERATED INTERNATIONAL CARGO	61,850
RELIABLE TRANSFER & STG. OF KNOX., INC.	10,000
RENNER'S EXPRESS, INC.	34,140
REYNOLDS MOBILE HOME SERVICE	4,300
RIDDLE TRUCKING COMPANY	53,140
RIGGS, INC.	174,070
ROAD COMMERCE CORPORATION	5,520
ROADWAY EXPRESS, INC.	6,885,230
ROBERTS CARRIER CORPORATION	99,490
ROBERTS & OAKE, INC.	61,060
ROBINSON FREIGHT LINES	80,930
THE ROBINSON FREIGHT LINES, INC.	50,040
ROBINSON TRUCK LINE, INC.	34,460
I. FRED ROGERS TRUCKING CO., INC.	15,730
RON'S MOBILE HOME SERVICE	5,700
JOHN C. ROSS TRUCKING COMPANY	48,770
WARNER A. ROSS	51,850
RUAN TRANSPORT CORPORATION	77,130
DAVID L. RUDD TRUCKING, INC.	23,360
RUDOLPH TRANSFER & STORAGE COMPANY	152,280
JIM L. RUSHING	3,520
RUSS TRANSPORT, INC.	568,920
S.P. RUTHERFORD, TRANSFER	10,000
RYDER TRUCK LINES, INC.	6,066,810
S & D TRUCKING COMPANY, INC.	37,310
S.E.S. TRUCKING,INC.	EXEMPT
SFZ TRANSPORTATION, INC.	10,690
S & W FREIGHT LINES, INC.	50,070
SABINE TRUCKING, INC.	1,480
SAIA MOTOR FREIGHT LINE, INC.	489,450
SANDERS TRANSFER & STORAGE COMPANY, INC.	38,180
WILEY SANDERS TRUCK LINES, INC.	67,220
THE SANTA FE TRAIL TRANSPORTATION CO.	2,670
SARTAIN TRUCK LINE, INC.	77,010
SATHER TRUCKING CORPORATION	EXEMPT
SAWYER TRANSPORT, INC.	89,900
DALE SCHELER TRUCKING	1,330
SCHILLI MOTOR LINES, INC.	173,840
SCHNEIDER TRANSPORT, INC.	EXEMPT
STEVE SCHRANZ TRUCKING, INC.	38,170
SCHRECKER MOVING & STORAGE,INC.	23,140
SCHWERMAN TRUCKING COMPANY	423,530

TRUCK COMPANIES

SCOTT TRUCKING COMPANY	1,490
SEASON-ALL TRANSPORTATION COMPANY	5,700
SERVICE TRANSPORT, INC.	297,780
SERVICE TRUCKING COMPANY, INC.	5,980
SERVICEWAY MOTOR FREIGHT, INC.	26,360
SEVEN WHEELS INC.	165,530
SHAFER TRUCKING COMPANY, INC.	25,800
ROBERT J. SHANKEL	1,000
SHARP TRANSPORT, INC.	47,020
SHARRON MOTOR LINES, INC.	3,650
SHEARON TRUCKING	7,880
SHELBY DELIVERY SERVICE	614,730
SHELBYVILLE EXPRESS, INC.	53,460
J. A. SHELTON TRANSFER COMPANY	13,360
SHELTON TRUCK & TRAILER SERVICE, INC.	1,070
SHIPPER'S EXPRESS, INC.	5,340
WALTER SHORT AGENCY, INC.	34,200
SHRUM BROS. TRUCKING	500
SIGNAL DELIVERY SERVICE, INC.	781,930
SILICA TRANSPORT, INC.	29,030
SILVER FLEET EXPRESS, INC.	84,200
SKYLINE TRANSPORTATION, INC.	139,770
SMITH & ATTKISSON TRUCKING COMPANY	34,310
JAMES L. SMITH TRUCKING COMPANY	3,840
L. G. SMITH & SONS	EXEMPT
N. E. SMITH COMPANY, INC.	2,170
SMITH'S TRANSFER CORPORATION	3,973,510
SMITHVILLE FREIGHT LINES, INC.	55,260
SMOKEY TRUCKING, INC.	2,200
SORRELS TRUCKING	1,603
SOUTHEASTERN SALES & DESIGNS, INC.	EXEMPT
SOUTHEASTERN WAREHOUSING & DIST. CORP.	2,200
SOUTHERN LEASING COMPANY, INC.	13,710
SOUTHERN PACKAGING & STORAGE CO., INC.	24,510
SOUTHERN REFRIGERATED CARRIERS, INC.	31,520
SOUTHERN REGION MOTOR TRANSPORT, INC.	9,009
SOUTHERN TRUCKING CORPORATION	68,230
SOUTHWEST MOTOR FREIGHT	452,140
SPARTAN EXPRESS, INC.	333,890
SPECTOR RED BALL, INC.	712,685
SPRINT, INCORPORATED	23,600
THE SQUAW TRANSIT COMPANY	68,570
STANDARD TRUCKING CO.	12,700
STANFILL'S LIQUID FERTILIZER CO., INC.	29,300
STAR LEASING, INC.	27,000
STATELINE SYSTEMS, INC.	45,900
STEPHENS TRUCK LINE, INC.	70,170
M. L. STEPHENSON TRUCKING	EXEMPT
STEVECO, INC.	8,090
STEVEN FREIGHT SERVICE CO., ION.	4,450
FREDDIE STEWARD TRUCKING	7,210
STILL TRANSFER COMPANY, INC.	45,300
STONES RIVER TRUCKING	4,140
STREET TRANSFER COMPANY, INC.	120,940
EDWARD P. STROUTH	5,000
CARL SUBLER TRUCKING, INC.	141,190

TRUCK COMPANIES

SUELZER MOVING & STORAGE, INC.	17,800
SULLIVAN FREIGHT LINES, INC.	114,070
SUPER TRUCK LINES, INC.	44,520
SUPERIOR FORWARDING COMPANY, INC.	28,230
MARVIN SWAFFORD	7,680
SWAIN & SONS TRANSPORTS, INC.	18,880
SYSTEM 81 EXPRESS, INC.	158,940
T F EXPRESS, INC.	40,990
T & R TRUCKING	19,800
TSC EXPRESS COMPANY	264,330
TABLOID SHIPPERS, INC.	9,900
TANK TRANSPORTS	68,800
SAM TANKSLEY TRUCKING, INC.	351,370
TANKSLEY TRANSFER COMPANY	176,570
TART'S MOBILE HOME SERVICE	2,800
TAYLOR TRUCK LINE	267,120
TENNESSEE CARTAGE COMPANY, INC.	235,860
TENNESSEE EXPRESS, INC.	16,320
TENNESSEE MOBILE HOME TRANSPORT, INC.	EXEMPT
TENNESSEE OHIO EXPRESS, INC.	14,300
TENNESSEE STEEL HAULERS, INC.	112,000
TENNESSEE TEXAS EXPRESS, INC.	14,520
TENNESSEE TRUCK LINES, INC.	118,600
TEXAS OKLAHOMA EXPRESS, INC.	3,030
RAY THOMPSON MOVING & STORAGE, INC.	71,280
STEVE D. THOMPSON TRUCKING, INC.	140,510
THOMPSON TRUCK LINES, INC.	11,890
THROUGH TRANSPORTATION, INC.	8,650
THUNDERBIRD MOTOR FREIGHT LINES, INC.	60,580
THURSTON MOTOR LINES, INC.	1,171,260
TIKO TRANSPORTATION CO.,INC.	23,090
TILFORD TRUCKING, INC.	31,460
TOMBIGEE TRANSPORT CORPORATION	14,420
TOWRY ENTERPRISES, INC.	23,170
TRADING POST	12,380
TRANS-CARRIERS, INC.	32,590
TRANS-NATIONAL TRUCK, INC.	241,230
TRANSCON LINES	1,255,870
TRANSIT HOMES, INC.	EXEMPT
TRANSPORT SERVICE COMPANY	273,300
TRI-CITY TRUCKS & EQUIPMENT, INC.	30,600
TRI-CITY TRUCKING	13,130
TRI-COUNTY MOVING & STORAGE CO., INC.	1,100
TRI-STATE MOTOR TRANSIT COMPANY	396,120
TRICITY TRANSPORT COMPANY	48,700
KEN TRIPLETT HAULING SERVICE	1,660
TRUCK TRAIN TRANSFER, INC.	31,920
TUCKER FREIGHT LINES, INC.	26,800
TULLAHOMA FREIGHT COMPANY, INC.	83,350
TURNER EXPEDITING SERVICE	17,800
W. L. TURNER TRUCKING, INC.	20,080
UNITED EXPRESS	86,860
UNITED PARCEL SERVICE, INC.	7,097,400
UNITED VAN LINES, INC.	262,950
UPPER CUMBERLAND FREIGHT, INC.	83,890
VARALLO TRANSPORT	1,300

TRUCK COMPANIES

VAUGHN TRUCKING, INC.	4,450
VENTURE EXPRESS, INC.	126,130
VICTORY VAN LINES, INC.	7,840
VIRGINIA-CAROLINA FREIGHT LINES, INC.	78,000
VOLUNTEER EXPRESS, INC.	124,270
WTR TRANSPORTATION, INC.	EXEMPT
W.T.S. INC.	5,000
W & W TRUCKING, INC.	5,880
WAGNER FREIGHT LINES, INC.	100,530
WAGNER MOVING & STORAGE, INC.	410
WAGON WHEEL FREIGHT INC.	4,590
B. F. WALKER, INC.	102,800
WARD CARTAGE & WAREHOUSING, INC.	5,100
WARREN COUNTY FREIGHT LINE, INC.	122,690
WASTE DISPOSAL, INC.	126,880
WASTE MANAGEMENT OF TENNESSEE	7,970
WATKINS MOTOR LINES, INC.	256,570
ELLIS WATSON MOVING & STORAGE COMPANY	2,750
WATSON MOVING & STORAGE COMPANY, INC.	9,860
WEAVER TRANSPORT, INC.	29,430
WALTER WEBB	2,500
WELLS FARGO ARMORED SERVICE CORPORATION	262,620
WEST NASHVILLE WRECKER	51,540
WESTERN-COMMERCIAL TRANSPORT, INC.	38,200
WESTERN EXPRESS	282,800
WESTERN TRANSFER & STORAGE, INC.	18,100
WHARTON TRANSPORT CORPORATION	79,320
WHATLEY-WHITE, INC.	85,480
WHEATON VAN LINES, INC.	120,390
WHITAKER TRANSPORTATION COMPANY, INC.	27,420
WHITE MOVING COMPANY	EXEMPT
ROY WIDENER MOTOR LINES, INC.	427,250
CHARLES H. WILLIAMS TRUCKING CO., INC.	39,510
WILLIAMS TRANSPORT	3,700
WINDER'S WRECKER SERVICE COMPANY	8,900
JIMMY T. WOOD	48,510
WOODS WRECKER SERVICE	2,360
WOODARD TRUCKING COMPANY	21,840
WOODLINE MOTOR FREIGHT, INC.	4,450
WOOTEN TRANSPORTS, INC.	259,560
YELLOW FREIGHT SYSTEM, INC.	2,298,410
YOST RENTAL COMPANY	8,900
TRUCK COMPANIES TOTAL	$ 107,414,398

MOBILPHONE COMPANIES

AIRSIGNAL INTERNATIONAL, INC.	391,900
COMMUNICATIONS ELECTRONICS	33,940
JACKSON MOBILPHONE COMPANY, INC.	144,070
LEBANON MOBILE PHONE, INC.	51,080
MAHAFFEY MESSAGE RELAY, INC.	263,110
PAGE-A-PHONE	22,060
PAT'S MOBILPHONE, INC.	130,230
PROSPECT COMMUNICATIONS	38,000
RADIO CALL COMPANY	177,300

MOBILPHONE COMPANIES

SOUTHEAST MOBILPHONE, INC.	745,850
TELPAGE OF NASHVILLE, INC.	1,218,310
TELPAGE OF TENNESSEE, INC.	505,320
MOBILPHONE COMPANIES TOTAL	$ 3,721,170

PRIVATE CAR COMPANIES

ADM TRANSPORTATION COMPANY	207,700
ASARCO, INC.	890
AVCO AEROSTRUCTURES DIVISION	23,000
ABBOTT LABS	19,720
AGRI FINANCIAL SERVICES, INC.	65,250
AGRICO CHEMICAL COMPANY	470
AIR PRODUCTS & CHEMICALS, INC.	35,600
AIRCO, INC.	5,000
ALLIED CHEMICAL CANADA, LIMITED	1,640
ALLIED CORPORATION	104,820
ALUMINUM COMPANY OF AMERICA	EXEMPT
AMAX CHEMICAL CORPORATION	1,780
AMERICAN COLLOID COMPANY	5,970
AMOCO CHEMICALS CORPORATION	441,420
AMOCO OIL COMPANY	396,620
AMSTAR CORPORATION	1,300
THE ANDERSONS	EXEMPT
APEX TANK CAR LINE	EXEMPT
ARCO CHEMICAL COMPANY	56,770
ARKANSAS CHEMICALS, INC.	4,630
THE BABCOCK & WILCOX COMPANY	2,700
BADEN INVESTMENT COMPANY	EXEMPT
BADISCHE CORPORATION	25,690
BANKERS TRUST LESSOR, TRUSTEE	23,060
BEKER INDUSTRIES CORPORATION	3,030
BENNETT LUMBER PRODUCTS, INC.	3,300
BERWICK FORGE AND FABRICATING	10,500
BIG THREE INDUSTRIES, INC.	5,100
BLUE DIAMOND COAL COMPANY	65,600
THE BOEING COMPANY	11,980
BORDEN CHEMICAL	185,070
BRAE CORPORATION	36,910
CGTX, INC.	60,620
CITGO PETROLEUM CORPORATION	19,500
C & T REFINERY, INC.	40,070
CABOT CORPORATION	38,630
CALIFORNIA CONTEMPORARY, INC.	EXEMPT
CALIFORNIA RAILCAR CORPORATION	4,300
CARPENTER CHEMICAL COMPANY	6,420
CASTLE CAPITAL CORPORATION	970
CELTRAN, INC.	216,690
CENTRAL TRANSPORTATION COMPANY, INC.	950
CHEMPLEX COMPANY	22,600
CHEVRON U.S.A. INC.	156,000
CHICAGO FREIGHT CAR LEASING COMPANY	34,070
CITIES SERVICE OIL AND GAS COMPANY	46,790
CITY OF LAKELAND	314,440
COCA-COLA USA	53,760

PRIVATE CAR COMPANIES

COLUMBIA NITROGEN CORPORATION	890
COLUMBIAN CHEMICALS COMPANY	79,480
COMMERCIAL PLASTICS SYSTEMS, INC.	8,900
THE COMMONWEALTH PLAN, INC.	EXEMPT
CONOCO, INC.	69,550
CONTINENTAL CARBON COMPANY	7,590
CONTINENTAL TANK CAR CORPORATION	1,900
EDWIN COOPER, INC.	2,180
THE CORINTH & COUNCE RAILROAD COMPANY	278,430
THE CROPMATE COMPANY	19,700
CRYSTAL CAR LINE	29,690
DARLING & COMPANY	EXEMPT
DELTA TANK LINE COMPANY	24,930
DEPENDABLE PROPERTIES, INC.	2,790
DIAMOND SHAMROCK CHEMICALS COMPANY	24,410
THE DOW CHEMICAL COMPANY	345,550
DRESSER LEASING CORPORATION	3,090
E. I. DUPONT DE NEMOURS & COMPANY	461,530
DUVAL CORPORATION	103,320
ELECTRIC FUELS CORPORATION	267,110
ESSEL CORPORATION	EXEMPT
ESSEM CORPORATION	6,400
ESTECH GENERAL CHEMICALS CORPORATION	4,010
ETHYL CORPORATION	90,020
EVANS RAILCAR LEASING COMPANY	235,520
EXXON CORPORATION	419,150
FMC CORPORATION	18,280
FALCON COAL COMPANY INC.	EXEMPT
FARMERS COOPERATIVE COMPANY	8,540
FARMLAND INDUSTRIES, INC.	109,040
FORMOSA PLASTICS CORPORATION, USA	93,310
FREEMAN GAS OF NORTH CAROLINA, INC.	3,650
FRUIT GROWERS EXPRESS COMPANY	185,250
GAINESVILLE REGIONAL UTILITIES	19,080
GATX CORPORATION	5,126,410
GLNX CORPORATION	32,120
GWI LEASING	1,620
GENERAL ELECTRIC COMPANY	1,870
GEORGIA-PACIFIC CORPORATION	62,280
GEORGIA-PACIFIC CORPORATION	1,840
GEORGIA-PACIFIC CORPORATION	21,800
GEORGIA POWER COMPANY	943,950
GETTY REFINING AND MARKETING COMPANY	6,700
GOODYEAR TIRE & RUBBER COMPANY	2,940
GREAT LAKES CARBON CORP.	331,910
GREAT LAKES CHEMICAL CORPORATION	2,490
GREENBRIER LEASING CORPORATION	15,370
GREENLEASE COMPANY	84,530
GULF COAST GRAIN, INC.	232,990
GULF REFINING & MARKETING COMPANY	98,320
WALTER HAFFNER COMPANY	4,190
HALLIBURTON COMPANY	1,700
HARVEST STATES COOPERATIVE	2,400
HEAD-ON COLLISION LINE	410
HERCULES, INC.	2,370
HIMONT U.S.A., INC.	66,730

PRIVATE CAR COMPANIES

HOME PETROLEUM CORPORATION	EXEMPT
J. M. HUBER CORPORATION	16,200
ICI AMERICAS INC.	EXEMPT
INDIANA FARM BUREAU	26,350
INTERAIL, INC.	7,390
INTERNATIONAL MINERALS & CHEMICAL CORP.	63,330
ITEL RAIL CORPORATION	46,790
KENNECOTT CORPORATION	3,290
KENX ASSOCIATES	4,700
KERR-MCGEE CHEMICAL CORPORATION	2,300
KIDD CREEK MINES LTD.	32,070
KOPPERS COMPANY, INC.	82,960
LAMCO, INC.	40,580
ELI LILLY & COMPANY	120,610
LINCOLN GRAIN, INC.	2,430
LIQUID CARBONIC CORPORATION	1,000
LIQUID SUGARS, INC.	2,320
MBF INDUSTRIES INC.	45,760
M.H.C. INC.	269,440
MALLARD TRANSPORTATION COMPANY	3,650
MANUFACTURERS LEASING CORPORATION	4,400
MARTIN GAS SALES, INC.	3,940
MAXTON OIL & FERTILIZER COMPANY	40,000
J. C. MCCANLESS	5,890
MERCHANTS DESPATCH TRANSPORTATION CORP.	EXEMPT
MID-AM EQUIPMENT, INC.	EXEMPT
MID SOUTH MILLING CO., INC.	15,400
MIDWEST ENERGY SERVICES COMPANY	EXEMPT
MILE-HIGH RAILCAR LEASING, INC.	26,600
MISSISSIPPI POWER COMPANY	12,830
MOBIL OIL CORPORATION	85,400
MONSANTO COMPANY	215,330
MORRISON-QUIRK GRAIN CORPORATION	EXEMPT
MORTON SALT COMPANY	13,800
NEBRASKA PUBLIC POWER DISTRICT	81,160
NORTH AMERICAN CAR CORPORATION	1,362,990
NORTHERN PETROCHEMICAL COMPANY	140,520
OCCIDENTAL CHEMICAL CORPORATION	118,600
OCCIDENTAL CHEMICAL AGRICULTURAL PRODS.	206,650
OLIN CORPORATION	324,550
ONEIDA & WESTERN TRANSPORTATION COMPANY	247,830
PLM, INC.	127,000
PMA TRANSPORTATION CORPORATION	4,100
PPG INDUSTRIES, INC.	100,660
PACIFIC FRUIT EXPRESS COMPANY	1,120
PACIFIC STATES RAILCAR COMPANY	5,510
PARGAS, INC.	21,530
PENNWALT CARRIERS CORPORATION	1,800
PETROLANE GAS SERVICE, INC.	EXEMPT
PHILLIPS PETROLEUM COMPANY	297,800
PILLSBURY COMPANY	35,770
POLYSAR, INC.	4,310
PUBLICKER INDUSTRIES, INC.	EXEMPT
PULLMAN LEASING COMPANY	1,081,130
PYROFAX GAS CORPORATION	1,530
QUAKER STATE OIL REFINING CORPORATION	EXEMPT

PRIVATE CAR COMPANIES

REMX CORPORATION	EXEMPT
RSTX, INC.	7,100
RAILBOX COMPANY	1,905,060
RAILGON COMPANY	218,050
RAILSERV MANAGEMENT CORPORATION	EXEMPT
RALSTON PURINA COMPANY	17,000
REAGENT CHEMICAL & RESEARCH, INC.	16,100
RELCO TANK LINE	13,150
REX RAILWAYS, INC.	21,570
REYNOLDS METALS COMPANY	3,700
SID RICHARDSON CARBON & GASOLINE COMPANY	10,990
RICHMOND LEASING COMPANY	702,080
RICHMOND RAIL EQUIPMENT LEASING COMPANY	8,730
SANDERSVILLE LEASING COMPANY	9,300
SAUVAGE GAS COMPANY	EXEMPT
SAZ TRANSPORTATION COMPANY	1,070
SCOULAR BISHOP GRAIN CO.	890
SEABOARD ALLIED MILLING COMPANY	1,600
SEMINOLE ELECTRIC COOPERATIVE, INC.	42,120
SHELL OIL COMPANY	776,270
SHINTECH, INC.	18,300
ROBERT L. SHIPP	1,600
SHIPPERS CAR LINE DIVISION	1,904,220
WILLIAM G. SIMON	1,640
SOLTEX POLYMER CORPORATION	79,500
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	244,960
SOUTH EAST COAL COMPANY, INC.	4,000
SOUTH MISSISSIPPI ELECTRIC POWER ASSOC.	361,180
STAUFFER CHEMICAL COMPANY	60,250
IESX CORP.	1,810
SUN REFINING AND MARKETING COMPANY	14,820
TAMAK TRANSPORTATION CORPORATION	2,940
TANCO TRANSPORTATION CORPORATION	8,100
TENNESSEE CHEMICAL COMPANY	258,460
TENNESSEE EASTMAN COMPANY	546,850
TERMINAL GRAIN CORPORATION	6,400
TEXASGULF, INC.	231,240
TRAILER TRAIN COMPANY	3,147,710
TRANSPORTATION CORPORATION OF AMERICA	92,800
TRINITAS CORPORATION	1,510
TRINITY INDUSTRIES LEASING COMPANY	96,930
TRINITY RAILCAR LEASING CORPORATION	203,960
TROPICANA PRODUCTS SALES, INC.	1,000
UTLX INTERNATIONAL	79,970
U. S. INDUSTRIAL CHEMICALS COMPANY	7,730
U. S. STEEL MINING CO., INC.	447,810
UNION CARBIDE CORPORATION	556,700
UNION ELECTRIC COMPANY	118,250
UNION TANK CAR COMPANY	1,266,280
UNITED EQUIPMENT LEASING ASSOCIATES	106,250
UNITED STATES LEASING INTERNATIONAL, INC	8,040
UNITED STATES RAIL SERVICES, INC.	196,520
UNIVERSAL LPGX COMPANY	1,000
VERNON WAREHOUSE COMPANY	1,100
VIRGINIA CHEMICALS, INC.	17,500
VOLUNTEER TRAILBLAZERS, INC.	1,600

PRIVATE CAR COMPANIES

VULCAN MATERIALS CO. - CHEMICALS DIV.	80,030
VULCAN MATERIALS COMPANY - METALS DIV.	EXEMPT
HIRAM WALKER & SONS, INC.	890
WANDA PETROLEUM COMPANY	1,000
WEST CENTRAL COOPERATIVE	1,300
WESTINGHOUSE ELECTRIC CORPORATION	20,700
WEYERHAEUSER COMPANY	5,390
WISCONSIN & SOUTHERN LEASING CO.	19,440
DAVID WITHERSPOON, INC.	EXEMPT
XTRA, INC.	1,161,430
ZIP TRANSPORTATION COMPANY, INC.	5,030
PRIVATE CAR COMPANIES TOTAL	$ 33,237,800

PIPELINE COMPANIES

ANR PIPELINE COMPANY	13,831,030
ALABAMA-TENNESSEE NATURAL GAS COMPANY	91,770
AMOCO PIPELINE COMPANY	5,459,160
ARKANSAS LOUISIANA GAS COMPANY	178,970
CAPLINE SYSTEM	8,804,380
COLONIAL PIPELINE COMPANY	17,750,570
COLUMBIA GULF TRANSMISSION COMPANY	18,351,720
CUMBERLAND NATURAL GAS CORP.	EXEMPT
EAST TENNESSEE NATURAL GAS COMPANY	16,710,680
MID-VALLEY PIPELINE COMPANY	2,516,110
MIDWESTERN GAS TRANSMISSION COMPANY	597,810
PLANTATION PIPE LINE COMPANY	1,115,040
SOUTHERN NATURAL GAS COMPANY	125,130
TENNESSEE GAS PIPELINE COMPANY	28,943,120
TEXAS EASTERN TRANSMISSION CORPORATION	14,439,270
TEXAS GAS TRANSMISSION CORPORATION	14,163,950
TRUNKLINE GAS COMPANY	6,973,120
PIPELINE COMPANIES TOTAL	$ 150,051,830

POWER TRANSMISSION COMPANIES

APPALACHIAN POWER COMPANY	10,972,090
GEORGIA POWER COMPANY	39,310
TAPOCO, INC.	5,075,310
POWER TRANSMISSION COMPANIES TOTAL	$ 16,086,710

RAILROAD COMPANIES

THE ALABAMA, GREAT SOUTHERN RAILROAD CO.	2,152,570
ARK. & MEMPHIS RLWY. BRIDGE & TERM. CO.	1,048,890
BURLINGTON NORTHERN RAILROAD CO.	3,116,400
CANEY FORK & WESTERN RAILROAD	2,700
CENTRAL OF GEORGIA RAILROAD COMPANY	467,950
CHATTANOOGA STATION COMPANY	38,372
CHATTANOOGA TERMINAL RAILWAY COMPANY	EXEMPT
CHICAGO, ROCK ISLAND & PACIFIC RR CO.	104,088
CINCINNATI, NEW ORLEANS & TEXAS PAC. RWY	27,433,058
THE CORINTH & COUNCE RAILROAD COMPANY	632,320

RAILROAD COMPANIES

EAST TENNESSEE RAILWAY CORPORATION	252,530
ILLINOIS CENTRAL GULF RAILROAD COMPANY	8,247,838
MISSOURI PACIFIC RAILROAD COMPANY	2,001,950
NASHVILLE AND ASHLAND CITY RAILROAD CO.	45,600
NATCHEZ TRACE RAILROAD	120,750
ST. LOUIS-SOUTHWESTERN RAILWAY COMPANY	178,080
SEABOARD SYSTEM RAILROAD	68,161,864
SOUTHERN RAILWAY COMPANY	44,915,535
TENNESSEE, ALABAMA & GEORGIA RAILWAY CO.	121,670
TENNESSEE RAILWAY COMPANY	1,298,680
TENNKEN RAILROAD CO.	150,390
RAILROAD COMPANIES TOTAL	$ 160,491,235

TELEPHONE COOPERATIVE COMPANIES

BEN LOMAND RURAL TELEPHONE COOP., INC.	14,310,270
BLEDSOE TELEPHONE COOPERATIVE CORP.	4,497,100
DEKALB TELEPHONE COOPERATIVE, INC.	6,577,240
HIGHLAND TELEPHONE COOPERATIVE, INC.	5,764,320
NORTH CENTRAL TELEPHONE COOP. CORP.	4,648,460
SCOTT COUNTY TELEPHONE COOPERATIVE, INC.	26,000
SKYLINE TELEPHONE MEMBERSHIP CORP.	65,700
TWIN LAKES TELEPHONE COOP. CORPORATION	10,365,340
WEST KY. RURAL TELE. COOP. CORP., INC.	466,950
YORKVILLE TELEPHONE COOPERATIVE, INC.	1,074,160
TELEPHONE COOPERATIVE COMPANIES TOTAL	$ 47,795,540

TELEGRAPH COMPANIES

THE WESTERN UNION TELEGRAPH COMPANY	2,900,010
TELEGRAPH COMPANIES TOTAL	$ 2,900,010

LONG DISTANCE TELEPHONE COMPANIES

AMERICAN TELEPHONE & TELEGRAPH COMPANY	41,276,540
GTE SPRINT COMMUNICATIONS CORPORATION	18,630
MCI TELECOMMUNICATIONS CORP.	6,152,140
LONG DISTANCE TELEPHONE COMPANIES TOTAL	$ 47,447,310

TELEPHONE COMPANIES

AT&T COMMUNICATIONS	40,188,160
AT&T INFORMATION SYSTEMS	EXEMPT
AT&T SOUTH, INC.	EXEMPT
ADAMSVILLE TELEPHONE COMPANY, INC.	2,996,040
ARDMORE TELEPHONE COMPANY, INC.	659,410
CLAIBORNE TELEPHONE COMPANY	2,169,520
CONCORD TELEPHONE EXCHANGE, INC.	5,710,000
CROCKETT TELEPHONE COMPANY, INC.	1,738,160
ENGLEWOOD TELEPHONE COMPANY, INC.	200,000
GENERAL TELEPHONE CO. OF THE SOUTHEAST	22,703,610
HUMPHREYS COUNTY TELEPHONE COMPANY	600,000

TELEPHONE COMPANIES

LORETTO TELEPHONE COMPANY, INC.	2,500,000
MILLINGTON TELEPHONE COMPANY, INC.	7,316,850
OOLTEWAH-COLLEGEDALE TELEPHONE COMPANY	2,807,700
PEOPLES TELEPHONE COMPANY, INC.	635,980
POWELL TELEPHONE COMPANY	6,291,810
SOUTH CENTRAL BELL TELEPHONE COMPANY	820,960,680
TELLICO TELEPHONE COMPANY, INC.	1,951,960
TENNESSEE TELEPHONE COMPANY	15,458,870
UNITED INTER-MOUNTAIN TELEPHONE COMPANY	102,656,630
UNITED TELEPHONE COMPANY	2,810,280
WEST TENNESSEE TELEPHONE COMPANY, INC.	961,620
TELEPHONE COMPANIES TOTAL	$ 1,041,317,280

WATER & SEWERAGE COMPANIES

CARTWRIGHT CREEK UTILITY CO., INC.	94,180
CHARLES R. CHASE WATER WORKS	4,000
FREEMAN WATER COMPANY	100,000
FRIENDSHIP WATER COMPANY	15,000
HENRY COUNTY WATER COMPANY, INC.	113,960
J E T WATERWORKS, INC.	150,430
LAKELAND UTILITY COMPANY, INC.	47,970
LYNNWOOD UTILITY COMPANY	63,480
MOORE'S LANE SEWERAGE COMPANY, INC.	220,870
RIVIERA UTILITIES OF TENNESSEE, INC.	75,220
ROAN MOUNTAIN WATER COMPANY, INC.	36,720
SEQUATCHIE WATER WORKS	12,000
STONEBROOK SEWERAGE SYSTEM	122,420
TENNESSEE-AMERICAN WATER COMPANY	23,683,460
TENNESSEE WATER SERVICE, INC.	89,110
WEST TENNESSEE WATER COMPANY, INC.	30,120
WATER & SEWERAGE COMPANIES TOTAL	$ 24,858,940

GRAND TOTAL ASSESSMENT $ 1,921,142,687

COUNTY AND CITY DISTRIBUTION

1984 AD VALOREM ASSESSMENTS

	1984 ASSESSMENT	
ANDERSON COUNTY		
OUTSIDE	8,725,439	
CLINTON	2,665,207	
LAKE CITY	894,504	
NORRIS	936,668	
OAK RIDGE	11,705,816	
OLIVER SPRINGS	405,889	
COUNTY TOTAL		$ 25,333,523
BEDFORD COUNTY		
OUTSIDE	4,963,240	
BELL BUCKLE	83,603	
NORMANDY	47,346	
SHELBYVILLE	5,366,216	
WARTRACE	401,404	
COUNTY TOTAL		$ 10,861,809
BENTON COUNTY		
OUTSIDE	2,895,006	
BIG SANDY	295,026	
CAMDEN	1,489,381	
COUNTY TOTAL		$ 4,679,413
BLEDSOE COUNTY		
OUTSIDE	4,221,651	
PIKEVILLE	2,199,967	
COUNTY TOTAL		$ 6,421,618
BLOUNT COUNTY		
OUTSIDE	10,041,020	

	1984 ASSESSMENT		
BLOUNT COUNTY (CONT)			
ALCOA	5,614,470		
FRIENDSVILLE	241,413		
MARYVILLE	3,062,720		
ROCKFORD	49,331		
TOWNSEND	128,704		
COUNTY TOTAL		$	19,137,658
BRADLEY COUNTY			
OUTSIDE	7,273,840		
CHARLESTON	581,964		
CLEVELAND	5,359,003		
COUNTY TOTAL		$	13,214,807
CAMPBELL COUNTY			
OUTSIDE	10,500,591		
CARYVILLE	292,444		
JACKSBORO	229,488		
JELLICO	1,295,944		
LAFOLLETTE	3,930,730		
COUNTY TOTAL		$	16,249,197
CANNON COUNTY			
OUTSIDE	2,618,249		
AUBURNTOWN	108,806		
WOODBURY	1,124,574		
COUNTY TOTAL		$	3,851,629
CARROLL COUNTY			
OUTSIDE	4,162,687		
ATWOOD	191,402		

	1984 ASSESSMENT		
CARROLL COUNTY (CONT)			
BRUCETON	782,165		
CLARKSBURG	79,617		
HOLLOW ROCK	158,218		
HUNTINGDON	1,333,629		
MCKENZIE	1,018,320		
MCLEMORESVILLE	18,687		
TREZEVANT	199,585		
COUNTY TOTAL		$	7,944,310
CARTER COUNTY			
OUTSIDE	3,152,086		
ELIZABETHTON	2,500,976		
JOHNSON CITY	42,204		
WATAUGA	40,206		
COUNTY TOTAL		$	5,735,472
CHEATHAM COUNTY			
OUTSIDE	7,230,112		
ASHLAND CITY	1,317,355		
KINGSTON SPRINGS	98,733		
PEGRAM	207,648		
COUNTY TOTAL		$	8,853,848
CHESTER COUNTY			
OUTSIDE	3,219,075		
ENVILLE	77,901		
HENDERSON	2,088,699		
MILLEDGEVILLE	21,985		
SILERTON	275		
COUNTY TOTAL		$	5,407,935
CLAIBORNE COUNTY			
OUTSIDE	8,144,878		

	1984 ASSESSMENT		
CLAIBORNE COUNTY (CONT)			
CUMBERLAND GAP	102,736		
NEW TAZEWELL	1,233,547		
TAZEWELL	1,176,138		
COUNTY TOTAL		$	10,657,299
CLAY COUNTY			
OUTSIDE	2,461,420		
CELINA	528,745		
COUNTY TOTAL		$	2,990,165
COCKE COUNTY			
OUTSIDE	9,644,946		
NEWPORT	2,891,201		
PARROTTSVILLE	10,865		
COUNTY TOTAL		$	12,547,012
COFFEE COUNTY			
OUTSIDE	7,570,314		
MANCHESTER	3,161,773		
TULLAHOMA	3,870,115		
COUNTY TOTAL		$	14,602,202
CROCKETT COUNTY			
OUTSIDE	5,067,315		
ALAMO	694,878		
BELLS	604,611		
FRIENDSHIP	402,766		
GADSDEN	172,538		
MAURY CITY	362,134		
COUNTY TOTAL		$	7,304,242

	1984 ASSESSMENT		
CUMBERLAND COUNTY			
OUTSIDE	8,621,295		
CRAB ORCHARD	152,466		
CROSSVILLE	4,250,666		
PLEASANT HILL	359,471		
COUNTY TOTAL		$	13,383,898
DAVIDSON COUNTY			
OUTSIDE	46,365,176		
BELLE MEADE	981,595		
BERRY HILL	244,681		
FOREST HILLS	571,997		
GOODLETTSVILLE	3,950,483		
LAKEWOOD	255,708		
NASHVILLE	211,527,481		
OAK HILL	582,888		
RIDGETOP	75,581		
COUNTY TOTAL		$	264,555,590
DECATUR COUNTY			
OUTSIDE	2,179,741		
DECATURVILLE	225,878		
PARSONS	945,412		
SCOTTS HILL	40,642		
COUNTY TOTAL		$	3,391,673
DEKALB COUNTY			
OUTSIDE	3,055,295		
ALEXANDRIA	1,002,428		
DOWELLTOWN	63,451		
LIBERTY	195,843		
SMITHVILLE	1,152,018		
COUNTY TOTAL		$	5,469,035

	1984 ASSESSMENT	
DICKSON COUNTY		
OUTSIDE	6,811,125	
BURNS	81,587	
CHARLOTTE	392,864	
DICKSON	3,669,102	
SLAYDEN	1,663	
VANLEER	171,533	
WHITE BLUFF	728,820	
COUNTY TOTAL		$ 11,856,694
DYER COUNTY		
OUTSIDE	7,713,852	
DYERSBURG	2,644,761	
NEWBERN	422,912	
TRIMBLE	89,628	
COUNTY TOTAL		$ 10,871,153
FAYETTE COUNTY		
OUTSIDE	15,870,146	
BRADEN	179,002	
GALLAWAY	276,211	
LAGRANGE	154,998	
MOSCOW	504,605	
OAKLAND	126,647	
PIPERTON	874,864	
ROSSVILLE	244,231	
SOMERVILLE	2,202,174	
WILLISTON	101,469	
COUNTY TOTAL		$ 20,534,347
FENTRESS COUNTY		
OUTSIDE	1,814,984	
ALLARDT	32,025	
JAMESTOWN	504,455	
COUNTY TOTAL		$ 2,391,464

	1984 ASSESSMENT		
FRANKLIN COUNTY			
OUTSIDE	8,958,332		
COWAN	475,600		
DECHERD	833,896		
ESTILL SPRINGS	838,163		
HUNTLAND	323,366		
TULLAHOMA	132,365		
WINCHESTER	2,572,974		
COUNTY TOTAL		$	14,134,696
GIBSON COUNTY			
OUTSIDE	9,878,448		
BRADFORD	417,188		
DYER	812,978		
GIBSON	455,842		
HUMBOLDT	4,135,851		
KENTON	281,123		
MEDINA	343,051		
MILAN	1,915,290		
RUTHERFORD	816,909		
TRENTON	2,469,723		
YORKVILLE	276,721		
COUNTY TOTAL		$	21,803,124
GILES COUNTY			
OUTSIDE	10,964,469		
ARDMORE	169,215		
ELKTON	188,767		
LYNNVILLE	207,790		
MINOR HILL	195,896		
PULASKI	2,192,965		
COUNTY TOTAL		$	13,919,102
GRAINGER COUNTY			
OUTSIDE	5,652,236		

	1984 ASSESSMENT		
GRAINGER COUNTY (CONT)			
BLAINE	11,645		
RUTLEDGE	861,100		
COUNTY TOTAL		$	6,524,981
GREENE COUNTY			
OUTSIDE	11,849,887		
BAILEYTON	369,520		
GREENEVILLE	7,382,974		
MOSHEIM	591,089		
TUSCULUM	110,016		
COUNTY TOTAL		$	20,303,486
GRUNDY COUNTY			
OUTSIDE	5,536,637		
ALTAMONT	143,148		
BEERSHEBA SPRINGS	155,330		
COALMONT	818,099		
GRUETLI-LAAGER	531,766		
MONTEAGLE	415,717		
PALMER	70,029		
TRACY CITY	1,125,179		
COUNTY TOTAL		$	8,795,905
HAMBLEN COUNTY			
OUTSIDE	4,590,697		
MORRISTOWN	4,944,222		
COUNTY TOTAL		$	9,534,919
HAMILTON COUNTY			
OUTSIDE	27,110,789		

	1984 ASSESSMENT		
HAMILTON COUNTY (CONT)			
CHATTANOOGA	108,693,609		
CULLEGEDALE	1,333,581		
EAST RIDGE	2,958,213		
LAKESITE	42,318		
LOOKOUT MOUNTAIN	758,921		
RED BANK-WHITE OAK	6,454,505		
RIDGESIDE	68,343		
SIGNAL MOUNTAIN	2,624,065		
SODDY-DAISY	4,416,407		
WALDEN	281,202		
COUNTY TOTAL		$	154,741,953
HANCOCK COUNTY			
OUTSIDE	2,954,483		
SNEEDVILLE	988,338		
COUNTY TOTAL		$	3,942,821
HARDEMAN COUNTY			
OUTSIDE	7,859,629		
BOLIVAR	1,351,598		
GRAND JUNCTION	433,338		
HICKORY VALLEY	15,316		
HORNSBY	46,750		
MIDDLETON	593,437		
SAULSBURY	76,182		
SILERTON	5,817		
TOONE	42,904		
WHITEVILLE	421,024		
COUNTY TOTAL		$	10,845,995
HARDIN COUNTY			
OUTSIDE	8,929,219		
MILLEDGEVILLE	30,801		
SALTILLO	69,700		
SAVANNAH	2,212,970		

	1984 ASSESSMENT	
HARDIN COUNTY (CONT)		
COUNTY TOTAL		$ 11,242,690
HAWKINS COUNTY		
OUTSIDE	9,429,187	
BULLS GAP	748,278	
CHURCH HILL	1,589,913	
KINGSPORT	395,002	
MOUNT CARMEL	568,991	
ROGERSVILLE	2,660,187	
SURGOINSVILLE	437,426	
COUNTY TOTAL		$ 15,828,984
HAYWOOD COUNTY		
OUTSIDE	12,769,545	
BROWNSVILLE	2,064,107	
STANTON	216,915	
COUNTY TOTAL		$ 15,050,567
HENDERSON COUNTY		
OUTSIDE	4,300,595	
LEXINGTON	2,192,760	
PARKER'S CROSSROADS	145,149	
SARDIS	263,342	
SCOTTS HILL	456,172	
COUNTY TOTAL		$ 7,358,018
HENRY COUNTY		
OUTSIDE	3,954,011	
COTTAGE GROVE	54,387	
HENRY	65,148	

	1984 ASSESSMENT		
HENRY COUNTY (CONT)			
MCKENZIE	3,135		
PARIS	1,297,789		
PURYEAR	113,203		
COUNTY TOTAL		$	5,487,673
HICKMAN COUNTY			
OUTSIDE	6,929,123		
CENTERVILLE	1,250,426		
COUNTY TOTAL		$	8,179,549
HOUSTON COUNTY			
OUTSIDE	1,305,187		
ERIN	639,459		
TENNESSEE RIDGE	407,412		
COUNTY TOTAL		$	2,352,058
HUMPHREYS COUNTY			
OUTSIDE	5,987,296		
MCEWEN	764,286		
NEW JOHNSONVILLE	1,029,338		
WAVERLY	2,697,624		
COUNTY TOTAL		$	10,478,544
JACKSON COUNTY			
OUTSIDE	4,167,920		
GAINESBORO	1,406,653		
COUNTY TOTAL		$	5,574,573

	1984 ASSESSMENT		
JEFFERSON COUNTY			
OUTSIDE	8,444,265		
DANDRIDGE	869,435		
JEFFERSON CITY	2,304,774		
NEW MARKET	1,492,964		
WHITE PINE	729,639		
COUNTY TOTAL		$	13,841,077
JOHNSON COUNTY			
OUTSIDE	2,304,187		
MOUNTAIN CITY	1,419,557		
COUNTY TOTAL		$	3,723,744
KNOX COUNTY			
OUTSIDE	41,866,162		
FARRAGUT	4,690,805		
KNOXVILLE	97,515,148		
COUNTY TOTAL		$	144,072,115
LAKE COUNTY			
OUTSIDE	2,007,995		
RIDGELY	349,925		
TIPTONVILLE	743,864		
COUNTY TOTAL		$	3,101,784
LAUDERDALE COUNTY			
OUTSIDE	2,529,829		
GATES	48,125		
HALLS	468,611		
HENNING	132,452		

	1984 ASSESSMENT	
LAUDERDALE COUNTY (CONT)		
RIPLEY	756,647	
COUNTY TOTAL		$ 3,935,664
LAWRENCE COUNTY		
OUTSIDE	8,463,387	
ETHRIDGE	232,176	
IRON CITY	32,125	
LAWRENCEBURG	2,942,224	
LORETTO	763,699	
ST. JOSEPH	384,081	
COUNTY TOTAL		$ 12,817,692
LEWIS COUNTY		
OUTSIDE	4,997,228	
HOHENWALD	1,091,825	
COUNTY TOTAL		$ 6,089,053
LINCOLN COUNTY		
OUTSIDE	2,814,431	
FAYETTEVILLE	1,558,390	
PETERSBURG	26,149	
COUNTY TOTAL		$ 4,398,970
LOUDON COUNTY		
OUTSIDE	6,917,981	
GREENBACK	445,327	
LENOIR CITY	2,526,895	
LOUDON	1,587,500	
PHILADELPHIA	247,617	
COUNTY TOTAL		$ 11,725,320

	1984 ASSESSMENT		
MCMINN COUNTY			
OUTSIDE	10,228,689		
ATHENS	4,969,211		
CALHOUN	328,553		
ENGLEWOOD	326,573		
ETOWAH	1,371,088		
NIOTA	479,009		
COUNTY TOTAL		$	17,703,123
MCNAIRY COUNTY			
OUTSIDE	4,938,711		
ADAMSVILLE	773,066		
BETHEL SPRINGS	260,123		
EASTVIEW	136,422		
ENVILLE	16		
FINGER	35,261		
MICHIE	56,840		
MILLEDGEVILLE	164,665		
RAMER	81,720		
SELMER	1,274,645		
STANTONVILLE	16,164		
COUNTY TOTAL		$	7,737,633
MACON COUNTY			
OUTSIDE	5,899,203		
LAFAYETTE	1,482,745		
RED BOILING SPRINGS	266,764		
COUNTY TOTAL		$	7,648,712
MADISON COUNTY			
OUTSIDE	10,521,465		
JACKSON	17,189,178		
MEDON	56,669		
COUNTY TOTAL		$	27,767,312

	1984 ASSESSMENT	
MARION COUNTY		
OUTSIDE	9,711,612	
JASPER	1,377,225	
KIMBALL	780,223	
MONTEAGLE	205,410	
NEW HOPE	390,860	
ORME	24,977	
POWELLS CROSSROADS	232,002	
RICHARD CITY	21,802	
SOUTH PITTSBURG	1,960,349	
WHITWELL	846,806	
COUNTY TOTAL		$ 15,551,266
MARSHALL COUNTY		
OUTSIDE	5,030,811	
CHAPEL HILL	463,515	
CORNERSVILLE	382,458	
LEWISBURG	2,049,145	
PETERSBURG	107,902	
COUNTY TOTAL		$ 8,033,831
MAURY COUNTY		
OUTSIDE	8,399,273	
COLUMBIA	4,336,143	
MOUNT PLEASANT	339,725	
SPRING HILL	186,360	
COUNTY TOTAL		$ 13,261,501
MEIGS COUNTY		
OUTSIDE	2,059,882	
DECATUR	1,719,285	
COUNTY TOTAL		$ 3,779,167

	1984 ASSESSMENT	
MONROE COUNTY		
OUTSIDE	7,519,580	
MADISONVILLE	2,009,154	
SWEETWATER	1,468,085	
TELLICO PLAINS	894,231	
VONORE	350,568	
COUNTY TOTAL		$ 12,241,618
MONTGOMERY COUNTY		
OUTSIDE	13,635,349	
CLARKSVILLE	11,628,926	
COUNTY TOTAL		$ 25,264,275
MOORE COUNTY		
OUTSIDE	1,540,433	
LYNCHBURG	561,323	
COUNTY TOTAL		$ 2,101,756
MORGAN COUNTY		
OUTSIDE	9,795,217	
OAKDALE	648,817	
OLIVER SPRINGS	5,270	
WARTBURG	399,292	
COUNTY TOTAL		$ 10,848,596
OBION COUNTY		
OUTSIDE	12,564,618	
HORNBEAK	478,719	
KENTON	89,722	
OBION	447,246	

	1984 ASSESSMENT	
OBION COUNTY (CONT)		
RIVES	217,022	
SAMBURG	58,861	
SOUTH FULTON	333,146	
TRIMBLE	4,977	
TROY	725,794	
UNION CITY	3,607,207	
WOODLAND MILLS	44,910	
COUNTY TOTAL		$ 18,572,222
OVERTON COUNTY		
OUTSIDE	4,964,097	
LIVINGSTON	2,250,366	
COUNTY TOTAL		$ 7,214,463
PERRY COUNTY		
OUTSIDE	3,131,678	
LINDEN	577,168	
LOBELVILLE	1,599,703	
COUNTY TOTAL		$ 5,308,549
PICKETT COUNTY		
OUTSIDE	992,951	
BYRDSTOWN	311,715	
COUNTY TOTAL		$ 1,304,666
POLK COUNTY		
OUTSIDE	8,938,728	
BENTON	950,062	
COPPERHILL	1,228,789	
DUCKTOWN	119,841	

	1984 ASSESSMENT	
POLK COUNTY (CONT)		
COUNTY TOTAL		$ 11,237,420
PUTNAM COUNTY		
OUTSIDE	5,516,140	
ALGOOD	545,273	
BAXTER	382,460	
COOKEVILLE	6,854,450	
MONTEREY	671,900	
COUNTY TOTAL		$ 13,970,223
RHEA COUNTY		
OUTSIDE	10,966,856	
DAYTON	2,630,429	
GRAYSVILLE	191,724	
SPRING CITY	1,853,113	
COUNTY TOTAL		$ 15,642,122
ROANE COUNTY		
OUTSIDE	5,592,694	
HARRIMAN	2,500,513	
KINGSTON	1,102,850	
OAK RIDGE	1,062,852	
OLIVER SPRINGS	547,396	
ROCKWOOD	1,804,061	
COUNTY TOTAL		$ 12,610,366
ROBERTSON COUNTY		
OUTSIDE	11,832,002	
ADAMS	734,431	
CEDAR HILL	201,566	

	1984 ASSESSMENT		
ROBERTSON COUNTY (CONT)			
CROSS PLAINS	112,517		
GREENBRIER	1,204,084		
ORLINDA	30,566		
RIDGETOP	136,738		
SPRINGFIELD	3,077,243		
WHITE HOUSE	389,106		
COUNTY TOTAL		$	17,718,253
RUTHERFORD COUNTY			
OUTSIDE	9,723,110		
EAGLEVILLE	174,105		
LAVERGNE	964,930		
MURFREESBORO	7,307,125		
SMYRNA	3,216,255		
COUNTY TOTAL		$	21,385,525
SCOTT COUNTY			
OUTSIDE	9,203,386		
HUNTSVILLE	352,594		
ONEIDA	1,835,414		
WINFIELD	821,907		
COUNTY TOTAL		$	12,213,301
SEQUATCHIE COUNTY			
OUTSIDE	2,285,277		
DUNLAP	1,696,243		
COUNTY TOTAL		$	3,981,520
SEVIER COUNTY			
OUTSIDE	3,701,194		

	1984 ASSESSMENT		
SEVIER COUNTY (CONT)			
GATLINBURG	1,762,905		
PIGEON FORGE	477,833		
PITTMAN CENTER	80,607		
SEVIERVILLE	2,235,043		
COUNTY TOTAL		$	8,257,582
SHELBY COUNTY			
OUTSIDE	19,648,505		
ARLINGTON	1,512,393		
BARTLETT	8,376,603		
COLLIERVILLE	3,207,164		
GERMANTOWN	6,865,666		
LAKELAND	206,483		
MEMPHIS	228,974,027		
MILLINGTON	4,080,422		
COUNTY TOTAL		$	272,871,263
SMITH COUNTY			
OUTSIDE	5,311,594		
CARTHAGE	1,517,116		
GORDONSVILLE	567,069		
SOUTH CARTHAGE	1,474,452		
COUNTY TOTAL		$	8,870,231
STEWART COUNTY			
OUTSIDE	3,508,483		
CUMBERLAND CITY	662,911		
DOVER	1,241,678		
COUNTY TOTAL		$	5,413,072
SULLIVAN COUNTY			
OUTSIDE	36,664,729		

	1984 ASSESSMENT	
SULLIVAN COUNTY (CONT)		
BLUFF CITY	1,033,671	
BRISTOL	20,665,740	
KINGSPORT	24,487,203	
COUNTY TOTAL		$ 82,851,343
SUMNER COUNTY		
OUTSIDE	9,835,872	
GALLATIN	2,309,231	
GOODLETTSVILLE	172,466	
HENDERSONVILLE	3,100,937	
MILLERSVILLE	41,031	
MITCHELLVILLE	77,653	
PORTLAND	1,645,154	
WESTMORELAND	447,476	
WHITE HOUSE	362,147	
COUNTY TOTAL		$ 17,991,967
TIPTON COUNTY		
OUTSIDE	9,631,888	
ATOKA	135,133	
BRIGHTON	205,339	
BURLISON	98,772	
COVINGTON	2,715,848	
GARLAND	87,264	
GILT EDGE	67,810	
MASON	269,272	
MUNFORD	698,067	
COUNTY TOTAL		$ 13,909,393
TROUSDALE COUNTY		
OUTSIDE	4,257,133	
HARTSVILLE	1,108,158	
COUNTY TOTAL		$ 5,365,291

	1984 ASSESSMENT	
UNICOI COUNTY		
OUTSIDE	2,062,255	
ERWIN	2,434,842	
COUNTY TOTAL		$ 4,497,097
UNION COUNTY		
OUTSIDE	2,265,371	
LUTTRELL	196,118	
MAYNARDVILLE	1,296,308	
COUNTY TOTAL		$ 3,757,797
VAN BUREN COUNTY		
OUTSIDE	1,644,613	
SPENCER	486,843	
COUNTY TOTAL		$ 2,131,456
WARREN COUNTY		
OUTSIDE	6,142,145	
CENTERTOWN	642,531	
MCMINNVILLE	6,127,684	
MORRISON	122,536	
VIOLA	42,565	
COUNTY TOTAL		$ 13,077,461
WASHINGTON COUNTY		
OUTSIDE	11,850,412	
JOHNSON CITY	28,346,981	
JONESBORO	1,574,452	
COUNTY TOTAL		$ 41,771,845

	1984 ASSESSMENT	
WAYNE COUNTY		
OUTSIDE	10,788,785	
CLIFTON	274,483	
COLLINWOOD	565,506	
WAYNESBORO	1,550,722	
COUNTY TOTAL		$ 13,179,496
WEAKLEY COUNTY		
OUTSIDE	4,777,928	
DRESDEN	884,518	
GLEASON	254,333	
GREENFIELD	512,405	
MCKENZIE	13,045	
MARTIN	2,062,382	
SHARON	326,547	
COUNTY TOTAL		$ 8,831,158
WHITE COUNTY		
OUTSIDE	5,137,915	
DOYLE	245,674	
SPARTA	2,250,855	
COUNTY TOTAL		$ 7,634,444
WILLIAMSON COUNTY		
OUTSIDE	14,077,626	
BRENTWOOD	24,829,234	
FAIRVIEW	1,010,386	
FRANKLIN	5,235,138	
SPRING HILL	1,140	
COUNTY TOTAL		$ 45,153,524
WILSON COUNTY		
OUTSIDE	9,840,775	

	1984 ASSESSMENT	
WILSON COUNTY (CONT)		
LEBANON	3,058,894	
MOUNT JULIET	1,351,577	
WATERTOWN	218,551	
COUNTY TOTAL		$ 14,469,797
GRAND TOTAL ASSESSMENT		$ 1,921,142,687

The cost for one copy of this publication is $1.64.